

NEW YORK CITY DEPARTMENT OF FINANCE

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**SOFTWARE VENDOR TEST PACKAGE
FOR
BUSINESS CORPORATION TAX
FORMS NYC-2, NYC-2S AND ATTACHMENTS
WITH
BUSINESS TAX E-FILE**

**TAX YEAR 2016
VERSION 1.0
DECEMBER 13, 2016**

Revision History

Version	Author	Date	Change Highlights
1.0	Lawrence Sporn		Initial Version

This package describes the New York City (NYC) Acceptance Testing System procedures for software developers participating in the NYC Business Tax e-File Program (BTeFile).

WHO MUST TEST

All software developers participating in the NYC BTe-File Program must test.

WHAT TO TEST

The tests verify that the e-file software creates a complete return, carries appropriate values from one line/form to another, formats and transmits NYC returns according to the XML specifications.

Software developers must test all the NYC Business Corporation Tax forms that they support. Before testing you should inform NYC which Business Corporation Tax forms you support by email to BTeFile@finance.nyc.gov.

TEST CASES TO SUBMIT

All vendors participating in GCT Business Tax e-File must submit the following test scenarios:

Test Case	Taxpayer Name	EIN	Primary Form	Associated Forms and Attachments
1	WORK 2016 COR TC ONE	00-0000007	NYC-2S	None
2	ANYW 2016 COR TC TWO	00-0000003	NYC-2S	NYC-399
3	GREa 2016 COR TEST CASE THREE	00-0000006	NYC-2	NYC-2.4 NYC-2.5 NYC-399Z
4	TREE 2016 COR TC FOUR	00-0000009	NYC-2	NYC-2.1 NYC-2.3 NYC-2.4 NYC-2.5 NYC-399Z
5	RMNI 2016 COR TC FIVE	00-0000600	NYC-300	None

- If you do not support primary form, do not submit these tests.
- If you do not support one or more of the forms associated with a specific test case, submit the test with the unsupported form(s) as a PDF attachment(s). If this is done, an email must be sent to BTFile@finance.nyc.gov indicating the forms sent as PDF attachments.
- Contact BTFile@finance.nyc.gov if you desire to send additional test returns not covered in this test package.

WHEN TO TEST

Testing for Business Corporation Tax (Forms NYC-2A, NYC-2, NYC-2S and attachments) filers is scheduled to begin December 15, 2016. To ensure adequate time for testing, software developers should submit their initial NYC test files as soon as possible. There is no cutoff date for testing with NYC, as long as the IRS is still accepting test returns. We do not require software developers to pass federal testing before testing with NYC. Software developers may conduct federal and City testing concurrently if the IRS allows it.

TRANSMITTING TEST FILES

Software developers must transmit NYC test file through the IRS MeF system. You will get an acknowledgment from the IRS. If your test file is accepted by the IRS, NYC will retrieve your test file. If your test file is rejected by the IRS, you must correct the error and re-transmit. You may transmit an incomplete set of test cases during testing. However, a final set of acceptable test returns must be submitted in order to be accepted into the NYC BTFile Program.

When your test file has been transmitted to the IRS, you must send an email to BTFile@Finance.nyc.gov. This email must include the test case(s) being submitted, and any deviation from the test data.

COMMUNICATING TEST RESULTS

Software Developers will be given confirmation by telephone and email from the New York City Business Tax e-File Coordinator when software has been successfully tested and approved. Only approved software may be released and distributed by the developer. NYC will make every effort to provide test results to software developers within 48 hours, Monday through Friday.

TEST ACKNOWLEDGMENT

For each submission a software developer sends through the IRS, DOF will acknowledge. The acknowledgment they receive will be either positive (ACK) or negative (NACK). The acknowledgment will be sent back to the IRS system for the vendor to pick up.

APPROVAL OF E-FILE SOFTWARE

To be accepted into the NYC Business Tax e-file program, software developers are required to successfully complete the NYC testing, in addition to completing the IRS testing. Once software developers successfully complete the NYC test, NYC will inform them by email that their e-file software has been approved for NYC BTeFile. A list of approved BTeFile software packages will be posted on NYC Department of Finance's Web site, with a link to the software Web site (if provided by the software developers).

Business Corporation Tax Test Case One

Begins on the next page

Taxpayer name	WORK 2016 COR TC ONE
EIN	00-0000007
Primary Form	NYC-2S
Associated Form(s)	None
Attachments	None
Purpose of test	Generic short form
Other instructions	None

For CALENDAR YEAR 2016 or FISCAL YEAR beginning 2016 and ending

Name WORK 2016 COR TC ONE		Name Change <input checked="" type="checkbox"/>	Employer Identification Number 00 - 00000007	
In care of S Spade				
Address (number and street) 37 Any Street		Address Change <input checked="" type="checkbox"/>		
City and State Anytown, NC	Zip Code 28041	Country (if not US)		
Business telephone number 212-555-1212	Taxpayer email address: SSpade@WorknAllDay.com		Business Code Number as per federal return 391400	
State or country of organization DE	Date organized Oct 1, 2014		2-character special condition code, if applicable (See instructions): 7 5	
Date business began in NYC Jan 1, 2015	Final Return <input type="checkbox"/>	If final return, date business ended in NYC		

CHECK ALL THAT APPLY

☐ Special short period return
 ☐ 52/53-week taxable year
 ☒ Pro-forma federal return attached
 ☒ Claim any 9/11/01-related federal tax benefits

☐ Amended return
 If the purpose of the amended return is to report a federal or state change, check the appropriate box:
 ☐ IRS change
 ☐ NYS change
 Date of Final Determination --

Federal form filed: ☒ 1120 ☐ 1120C ☐ 1120F ☐ 1120-H ☐ Other/None

SCHEDULE A - Computation of Balance Due or Overpayment

A. Payment	Amount being paid electronically with this return.....	A.	Payment Amount
1. Tax on business income base (from Schedule B, line 13)		1.	2,443
2. Tax on capital base (from Schedule C, line 9; Maximum Tax is \$10,000,000)		2.	0
3. Minimum tax - (see instructions) - NYC Gross Receipts: <input type="text" value="11,468,259"/>		3.	1,750
4. Tax (enter the amount from line 1, 2 or 3, whichever is largest)		4.	2,443
5. Total prepayments (from Composition of Prepayments Schedule, page 3, line G).....		5.	0
6. Balance due (subtract line 5 from line 4).....		6.	2,443
7. Overpayment (subtract line 4 from line 5).....		7.	
8a. Interest (see instructions).....	8a.		
8b. Additional charges (see instructions).....	8b.		
8c. Penalty for underpayment of estimated tax (attach Form NYC-222).....	8c.		
9. Total of lines 8a, 8b and 8c.....	9.		
10. Net overpayment (subtract line 9 from line 7).....	10.		
11. Amount of line 10 to be: a. Refunded - <input type="checkbox"/> Direct deposit - fill out line 11c OR <input type="checkbox"/> Paper check.....	11b.		
b. Credited to 2017 estimated tax.....	11b.		
11c. Routing Number: <input type="text"/> Account Number: <input type="text"/> Account Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings			
12. TOTAL REMITTANCE DUE. (see instructions).....	12.		2,443
13. NYC rent deducted on federal tax return (see instructions).....	13.		160,574
14. Gross receipts or sales from federal return.....	14.		11,468,259
15. Total assets from federal return.....	15.		3,605,885

CERTIFICATION OF AN ELECTED OFFICER OF THE CORPORATION

I hereby certify that this return, including any accompanying rider, is, to the best of my knowledge and belief, true, correct and complete.
 I authorize the Dept. of Finance to discuss this return with the preparer listed below. (See instructions) YES ☒

SIGN HERE	Signature of officer	Title CFO	Date	Firm's email address SSpade@WorknAllDay.com
	Preparer's signature	Preparer's printed name J Appleseed, CPA	Check if self-employed <input checked="" type="checkbox"/>	Date
PREPARER'S USE ONLY	Appleaseed & Co, CPA 1 Fifth Avenue, New York, NY 10014			Preparer's Social Security Number or PTIN P 5 5 - 1 1 - 1 1 1 1
	Firm's name (or yours, if self-employed)			Firm's Employer Identification Number 1 1 - 0 0 0 0 0 1 1

SCHEDULE B - Computation of Tax on Business Income Base

1. Federal taxable income (FTI) before net operating loss (NOL) and special deductions (see instructions).	1.	18,610	
2. Interest on federal, state, municipal and other obligations not included on line 1.....	2.		
3. Income taxes paid to the US or its possessions deducted on federal return.....	3.		
4. NYS Franchise Tax, including MTA taxes and other business taxes deducted on federal return (see inst; attach rider).	4.	27,594	
5. NYC Corporate Taxes deducted on federal return (see instructions).....	5.	9,000	
6. ACRS depreciation and/or adjustments (attach Form NYC-399 and/or NYC-399Z).....	6.	55,204	
7. Total additions (add lines 1 through 6).....	7.		
8. NYC and NYS tax refunds included on line 7 (see instructions).....	8.		
9. Depreciation and/or adjustment calculated under pre-ACRS or pre - 9/11/01 rules (attach Form NYC-399 and/or NYC-399Z; see instructions).....	9.		
10. Total subtractions (add lines 8 and 9).....	10.	0	
11. Net Business Income (subtract line 10 from line 7) (see instructions).....	11.	55,204	
12. Tax rate (see instructions).....	12.	4.425	
13. Tax on business income base (multiply line 11 by line 12 and enter here and on Schedule A, line 1).....	13.	2,443	

SCHEDULE C - Computation of Tax on Capital BaseBasis used to determine average value in column C. **Check one.** (Attach detailed schedule.)
☐ - Annually ☐ - Semi-annually ☐ - Quarterly
☐ - Monthly ☐ - Weekly ☐ - Daily

	COLUMN A Beginning of Year	COLUMN B End of Year		COLUMN C Average Value
1. Total assets from federal return	4,688,476	3,605,885	1.	4,147,181
2. Real property and marketable securities included on line 1	50,206	60,043	2.	55,125
3. Subtract line 2 from line 1			3.	4,092,066
4. Real property and marketable securities at fair market value	180,000	250,554	4.	215,277
5. Adjusted total assets (add lines 3 and 4)			5.	4,307,333
6. Total liabilities (see instructions)	2,860,276	1,493,968	6.	2,177,122
7. Net business capital (subtract line 6, column C, from line 5, column C)			7.	1,065,106

Computation of tax on capital base:

	A Business Capital	B Tax Rate		C Tax on Business Capital Base
8a. At tax rate 0.15%	1,065,106	X 0.0015	8a.	1,598
8b. At tax rate 0.04%, enter borough, block and lot numbers: Borough <input type="checkbox"/> Block <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Lot <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> ..		X 0.0004	8b.	
9. Tax on capital base (add lines 8a and 8b and subtract \$10,000; if zero or less, enter 0 here and on Schedule A, line 2).....			9.	0

SCHEDULE D - Additional Required Information

- List all significant business activities in NYC and everywhere (see instructions; if necessary, attach list) _____
- At any time during the taxable year, did the corporation have an interest in real property (including a leasehold interest) located in NYC or a controlling interest in an entity owning such real property? ☐ YES ☒ NO
- If "YES" to question 2, attach a schedule of such property, indicating the nature of the interest and including the street address, borough, block and lot number.
- Was any NYC real property (including a leasehold interest) or controlling interest in an entity owning NYC real property acquired or transferred with or without consideration? ☐ YES ☒ NO
- Does this taxpayer pay rent greater than \$200,000 for any premises in NYC in the borough of Manhattan south of 96th Street for the purpose of carrying on any trade, business, profession, vocation or commercial activity? ☐ YES ☒ NO
- If "YES" to question 4, were all required Commercial Rent Tax Returns filed? ☐ YES ☒ NO
Please enter Employer Identification Number which was used on the Commercial Rent Tax Return: _____
- Did this corporation carry out any commercial banking business (as defined by Section 11-640(b) of the Ad. Code) during this filing period? .. ☐ YES ☒ NO



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SCHEDULE E - DETERMINATION OF TAX RATE

A. Enter the tax rate computed or used below (see instructions).....	A.	4.425 %
B. Enter the line number of the tax rate computed or used below (see instructions).....	B.	4
C. Enter your business income from Schedule B, line 11.....	C.	55,024
D. Enter an X in the box if you are a Qualified Manufacturing Company.....	D.	<input checked="" type="checkbox"/>

TAX RATE COMPUTATION FOR BUSINESS CORPORATIONS NOT SPECIFIED BELOW (see instructions)

1. If business income (Schedule B, line 11) is less than \$1M.	6.50%
2. If business income (Schedule B, line 11) is equal to or greater than \$1M but less than \$1.5M	$6.50\% + (2.35\% \times \frac{\text{line 11} - 1,000,000}{500,000}) = \text{_____}\%$
3. If business income (Schedule B, line 11) is equal to or greater than \$1.5M	8.85%

TAX RATE COMPUTATION FOR QUALIFIED MANUFACTURING CORPORATIONS (see instructions)

4. If business income (Schedule B, line 11) is less than \$10M	4.425%
5. If business income (Schedule B, line 11) is equal to or greater than \$10M but less than \$20M	$4.425\% + (4.425\% \times \frac{\text{line 11} - 10,000,000}{10,000,000}) = \text{_____}\%$
6. If business income (Schedule B, line 11) is equal to or greater than \$20M	8.85%

COMPOSITION OF PREPAYMENTS SCHEDULE

PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 5	DATE	AMOUNT
A. Mandatory First Installment		
B. Payment with Declaration, Form NYC-400		
C. Payment with Notice of Estimated Tax Due		
D. Payment with Notice of Estimated Tax Due.....		
E. Payment with Extension, Form NYC-EXT.....		
F. Overpayment from preceding year credited to this year.....		
G. TOTAL of A through F (enter on Schedule A, line 5).....		

MAILING INSTRUCTIONS

Attach copy of all pages of your federal tax return or pro forma federal tax return. The due date for the calendar year 2016 return is on or before April 18, 2017. For fiscal years beginning in 2016, file on or before the 15th day of the 4th month following the close of the fiscal year.

<p>ALL RETURNS EXCEPT REFUND RETURNS</p> <p>NYC DEPARTMENT OF FINANCE BUSINESS CORPORATION TAX P.O. BOX 5564 BINGHAMTON, NY 13902-5564</p>	<p>REMITTANCES PAY ONLINE WITH FORM NYC-200V AT NYC.GOV/ESERVICES OR Mail Payment and Form NYC-200V ONLY to: NYC DEPARTMENT OF FINANCE P.O. BOX 3933 NEW YORK, NY 10008-3933</p>	<p>RETURNS CLAIMING REFUNDS</p> <p>NYC DEPARTMENT OF FINANCE BUSINESS CORPORATION TAX P.O. BOX 5563 BINGHAMTON, NY 13902-5563</p>
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Business Corporation Tax Test Case Two

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Taxpayer name	ANYW 2016 COR TC TWO
EIN	00-0000003
Primary Form	NYC-2S
Associated Form(s)	NYC-399Z
Attachments	None
Purpose of test	Form NYC-2S with depreciation adjustments
Other instructions	None

For CALENDAR YEAR 2016 or FISCAL YEAR beginning 2016 and ending

Name ANYW 2016 COR TC TWO		Name Change <input checked="" type="checkbox"/>	Employer Identification Number 00 - 00000003	
In care of P Mason				
Address (number and street) 37 Any Street		Address Change <input checked="" type="checkbox"/>		
City and State Anytown, NY	Zip Code 10006	Country (if not US)		
Business telephone number 888-212-8888	Taxpayer email address: PMason@Anywork.com		Business Code Number as per federal return 522293	
State or country of organization DE	Date organized Oct 1, 2014		2-character special condition code, if applicable (See instructions): 7 5	
Date business began in NYC Jan 1, 2015	Final Return <input type="checkbox"/>	If final return, date business ended in NYC		

CHECK ALL THAT APPLY

☐ Special short period return
 ☐ 52/53-week taxable year
 ☒ Pro-forma federal return attached
 ☒ Claim any 9/11/01-related federal tax benefits

☐ Amended return
 If the purpose of the amended return is to report a federal or state change, check the appropriate box:
 ☐ IRS change
 ☐ NYS change
 Date of Final Determination --

Federal form filed: ☒ 1120 ☐ 1120C ☐ 1120F ☐ 1120-H ☐ Other/None

SCHEDULE A - Computation of Balance Due or Overpayment

A. Payment	Amount being paid electronically with this return.....	A.	Payment Amount
1. Tax on business income base (from Schedule B, line 13)		1.	2,876
2. Tax on capital base (from Schedule C, line 9; Maximum Tax is \$10,000,000)		2.	0
3. Minimum tax - (see instructions) - NYC Gross Receipts: <input type="text" value="750,000"/>		3.	1,500
4. Tax (enter the amount from line 1, 2 or 3, whichever is largest)		4.	2,876
5. Total prepayments (from Composition of Prepayments Schedule, page 3, line G).....		5.	0
6. Balance due (subtract line 5 from line 4).....		6.	2,876
7. Overpayment (subtract line 4 from line 5).....		7.	
8a. Interest (see instructions).....	8a.		
8b. Additional charges (see instructions).....	8b.		
8c. Penalty for underpayment of estimated tax (attach Form NYC-222).....	8c.		
9. Total of lines 8a, 8b and 8c.....	9.		
10. Net overpayment (subtract line 9 from line 7).....	10.		
11. Amount of line 10 to be: a. Refunded - <input type="checkbox"/> Direct deposit - fill out line 11c OR <input type="checkbox"/> Paper check.....	11b.		
b. Credited to 2017 estimated tax.....	11b.		
11c. Routing Number: <input type="text"/> Account Number: <input type="text"/> Account Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings			
12. TOTAL REMITTANCE DUE. (see instructions).....	12.		2,876
13. NYC rent deducted on federal tax return (see instructions).....	13.		250,000
14. Gross receipts or sales from federal return.....	14.		750,000
15. Total assets from federal return.....	15.		125,000

CERTIFICATION OF AN ELECTED OFFICER OF THE CORPORATION

I hereby certify that this return, including any accompanying rider, is, to the best of my knowledge and belief, true, correct and complete.
 I authorize the Dept. of Finance to discuss this return with the preparer listed below. (See instructions) YES ☒

SIGN HERE	Signature of officer	Title CFO	Date Apr 1, 2016	Firm's email address DellaStreet@PDrakeCPA.com
	Preparer's signature	Preparer's printed name Paul Drake, CPA	Check if self-employed <input checked="" type="checkbox"/>	Date 3/1
PREPARER'S USE ONLY	Paul Drake & Co., CPA 1 Fifth Avenue, New York, NY 10014			Firm's Employer Identification Number 11 - 00000009
	▲ Firm's name (or yours, if self-employed)			▲ Address
			▲ Zip Code	

SCHEDULE B - Computation of Tax on Business Income Base

1. Federal taxable income (FTI) before net operating loss (NOL) and special deductions (see instructions).	1.	43,500
2. Interest on federal, state, municipal and other obligations not included on line 1.....	2.	
3. Income taxes paid to the US or its possessions deducted on federal return.....	3.	
4. NYS Franchise Tax, including MTA taxes and other business taxes deducted on federal return (see inst; attach rider).	4.	250
5. NYC Corporate Taxes deducted on federal return (see instructions).....	5.	150
6. ACRS depreciation and/or adjustments (attach Form NYC-399 and/or NYC-399Z).....	6.	850
7. Total additions (add lines 1 through 6).....	7.	44,750
8. NYC and NYS tax refunds included on line 7 (see instructions).....	8.	
9. Depreciation and/or adjustment calculated under pre-ACRS or pre - 9/11/01 rules (attach Form NYC-399 and/or NYC-399Z; see instructions).....	9.	500
10. Total subtractions (add lines 8 and 9).....	10.	500
11. Net Business Income (subtract line 10 from line 7) (see instructions).....	11.	44,250
12. Tax rate (see instructions).....	12.	6.5
13. Tax on business income base (multiply line 11 by line 12 and enter here and on Schedule A, line 1).....	13.	2,876

SCHEDULE C - Computation of Tax on Capital BaseBasis used to determine average value in column C. **Check one.** (Attach detailed schedule.)
☐ - Annually ☐ - Semi-annually ☐ - Quarterly
☐ - Monthly ☐ - Weekly ☐ - Daily

	COLUMN A Beginning of Year	COLUMN B End of Year		COLUMN C Average Value
1. Total assets from federal return	1,000,000	1,250,000	1.	1,125,000
2. Real property and marketable securities included on line 1	50,000	70,000	2.	60,000
3. Subtract line 2 from line 1			3.	1,065,000
4. Real property and marketable securities at fair market value	60,000	80,000	4.	70,000
5. Adjusted total assets (add lines 3 and 4)			5.	1,135,000
6. Total liabilities (see instructions)			6.	300,000
7. Net business capital (subtract line 6, column C, from line 5, column C)			7.	835,000

Computation of tax on capital base:

	A Business Capital	B Tax Rate		C Tax on Business Capital Base
8a. At tax rate 0.15%	835,000	X 0.0015	8a.	1,253
8b. At tax rate 0.04%, enter borough, block and lot numbers: Bord <input type="checkbox"/> Block <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Lot <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> ..		X 0.0004	8b.	
9. Tax on capital base (add lines 8a and 8b and subtract \$10,000; if zero or less, enter 0 here and on Schedule A, line 2).....			9.	0

SCHEDULE D - Additional Required Information

- List all significant business activities in NYC and everywhere (see instructions; if necessary, attach list) _____
- At any time during the taxable year, did the corporation have an interest in real property (including a leasehold interest) located in NYC or a controlling interest in an entity owning such real property? ☐ YES ☒ NO
- a. If "YES" to question 2, attach a schedule of such property, indicating the nature of the interest and including the street address, borough, block and lot number.
- b. Was any NYC real property (including a leasehold interest) or controlling interest in an entity owning NYC real property acquired or transferred with or without consideration? ☐ YES ☒ NO
- Does this taxpayer pay rent greater than \$200,000 for any premises in NYC in the borough of Manhattan south of 96th Street for the purpose of carrying on any trade, business, profession, vocation or commercial activity? ☐ YES ☒ NO
- If "YES" to question 4, were all required Commercial Rent Tax Returns filed? ☐ YES ☒ NO
Please enter Employer Identification Number which was used on the Commercial Rent Tax Return: _____
- Did this corporation carry out any commercial banking business (as defined by Section 11-640(b) of the Ad. Code) during this filing period? .. ☐ YES ☒ NO



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SCHEDULE E - DETERMINATION OF TAX RATE

A. Enter the tax rate computed or used below (see instructions).....	A.	6.5 %
B. Enter the line number of the tax rate computed or used below (see instructions).....	B.	1
C. Enter your business income from Schedule B, line 11.....	C.	43,500
D. Enter an X in the box if you are a Qualified Manufacturing Company.....	D.	<input type="checkbox"/>

TAX RATE COMPUTATION FOR BUSINESS CORPORATIONS NOT SPECIFIED BELOW (see instructions)

1. If business income (Schedule B, line 11) is less than \$1M.	6.50%
2. If business income (Schedule B, line 11) is equal to or greater than \$1M but less than \$1.5M	$6.50\% + (2.35\% \times \frac{\text{line 11} - 1,000,000}{500,000}) =$ _____ %
3. If business income (Schedule B, line 11) is equal to or greater than \$1.5M	8.85%

TAX RATE COMPUTATION FOR QUALIFIED MANUFACTURING CORPORATIONS (see instructions)

4. If business income (Schedule B, line 11) is less than \$10M	4.425%
5. If business income (Schedule B, line 11) is equal to or greater than \$10M but less than \$20M	$4.425\% + (4.425\% \times \frac{\text{line 11} - 10,000,000}{10,000,000}) =$ _____ %
6. If business income (Schedule B, line 11) is equal to or greater than \$20M	8.85%

COMPOSITION OF PREPAYMENTS SCHEDULE

PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 5	DATE	AMOUNT
A. Mandatory First Installment		
B. Payment with Declaration, Form NYC-400		
C. Payment with Notice of Estimated Tax Due		
D. Payment with Notice of Estimated Tax Due.....		
E. Payment with Extension, Form NYC-EXT.....		
F. Overpayment from preceding year credited to this year.....		
G. TOTAL of A through F (enter on Schedule A, line 5).....		

MAILING INSTRUCTIONS

Attach copy of all pages of your federal tax return or pro forma federal tax return. The due date for the calendar year 2016 return is on or before April 18, 2017. For fiscal years beginning in 2016, file on or before the 15th day of the 4th month following the close of the fiscal year.

<p>ALL RETURNS EXCEPT REFUND RETURNS</p> <p>NYC DEPARTMENT OF FINANCE BUSINESS CORPORATION TAX P.O. BOX 5564 BINGHAMTON, NY 13902-5564</p>	<p>REMITTANCES PAY ONLINE WITH FORM NYC-200V AT NYC.GOV/ESERVICES OR Mail Payment and Form NYC-200V ONLY to: NYC DEPARTMENT OF FINANCE P.O. BOX 3933 NEW YORK, NY 10008-3933</p>	<p>RETURNS CLAIMING REFUNDS</p> <p>NYC DEPARTMENT OF FINANCE BUSINESS CORPORATION TAX P.O. BOX 5563 BINGHAMTON, NY 13902-5563</p>
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DEPRECIATION ADJUSTMENTS FOR CERTAIN POST 9/10/01 PROPERTY

 For CALENDAR YEAR 2016 or FISCAL YEAR beginning _____ and ending _____

Name (Print or Type)

ANYW 2016 COR TC TWO

EMPLOYER IDENTIFICATION NUMBER

00 - 00000003

OR

SOCIAL SECURITY NUMBER

- - - - - - - - - -

- ▲ Federal Form 4562 must accompany this form.
- ▲ This schedule must be attached to your applicable New York City tax return. See instructions.
- ▲ Use Schedule A2 to report modifications to the deductions for certain sport utility vehicles, not Schedule A1. See instructions.

SCHEDULE A1		Computation of allowable New York City depreciation for current year						Attach rider if necessary
A Description of Property	B Class of Property	C Date Placed in Service: mm-dd-yy	D Cost or Other Basis	E Accumulated NYC Depreciation Taken in Prior Years	F Federal Depreciation	G Method of Figuring NYC Depreciation	H Life or Rate	I Allowable New York City Depreciation
Computer Equipment	3	01-01-2015	2,550	520	850	S/L	5	500
1a. Total columns D, E, F, and I.....			2,550	520	850			500

Enter total of columns F and I on line 4 and line 5 of Schedule C below. (See instructions on back.)

SCHEDULE A2		Computation of NYC deductions for current year for sport utility vehicles						Attach rider if necessary
A Description of Property	B Class of Property	C Date Placed in Service: mm-dd-yy	D Cost or Other Basis	E Accumulated NYC Deductions Taken in Prior Years	F Federal Depreciation and Section 179 Deductions	G Method of Figuring NYC Depreciation	H Life or Rate	I Total Allowable New York City Deductions
1b. Total columns D, E, F, and I.....								

SCHEDULE B		Disposition adjustment			Attach rider if necessary	
For each item of property listed below, determine the difference between federal and New York City deductions used in the computation of federal and New York City taxable income in prior years.						
▲ If federal deduction exceeds New York City deduction, subtract column E from column D and enter in column F.						
▲ If New York City deduction exceeds federal, subtract column D from column E and enter in column G.						
A	B	C	D	E	F	G
Description of Property	Class of Property (ACRS)	Date Placed in Service: mm-dd-yy	Total Federal Depreciation Taken	Total NYC Depreciation Taken	Adjustment (D minus E)	Adjustment (E minus D)
2. Total excess federal deductions over NYC deductions (see instructions)						
3. Total excess NYC deductions over federal deductions (see instructions)						

SCHEDULE C			Computation of adjustments to New York City income	
		A. Federal	B. New York City	
4. Enter amount from Schedule A1, line 1a, column F	4.	850		
5. Enter amount from Schedule A1, line 1a, column I	5.		500	
6a. Enter amount from Schedule A2, line 1b, Column F	6a.			
6b. Enter amount from Schedule A2, line 1b, Column I	6b.			
7a. Enter amount from Schedule B, line 2.....	7a.			
7b. Enter amount from Schedule B, line 3.....	7b.			
8. Totals: column A, lines 4, 6a and 7b; column B, lines 5, 6b and 7a.	8.	850	500	

Enter the amount on line 8, column A, as an addition and the amount on line 8, column B, as a deduction on the applicable New York City return. (See instr.)

GENERAL INFORMATION

The Job Creation and Worker Assistance Act of 2002, P.L. 107-147, (the "Act") allows taxpayers an additional 30 percent depreciation deduction in the first year "qualified property" is placed in service. The Act allows a similar additional 30 percent first-year depreciation deduction for "qualified New York Liberty Zone property" and allows "qualified New York Liberty Zone leasehold improvements" to be depreciated over a five-year period using a straight-line method. The Act also allows an additional first-year expense deduction of up to \$35,000 for "qualified New York Liberty Zone property" under IRC §179 in addition to the otherwise allowable deduction. The Jobs and Growth Tax Relief Reconciliation Act of 2003, P.L. 108-27, (the "2003 Act") increased the first year federal depreciation deduction for certain qualified property to 50%.

The New York Liberty Zone generally encompasses an area of the borough of Manhattan below Canal Street. "Qualified property" (as defined in IRC §168(k)(2)) generally includes certain personal property acquired after September 10, 2001 and before January 1, 2005 and placed in service after September 10, 2001 and before January 1, 2005 or 2006 in certain circumstances. The 2003 Act modified the definition of "qualified property" to provide that to qualify for the 50% deduction, the property must be acquired after May 5, 2003 and before January 1, 2005 and placed into service before January 1, 2005 or 2006 in certain circumstances. "Qualified New York Liberty Zone property" (as defined in IRC §1400L(b)(2)) generally includes the same types of personal property if used substantially in the New York Liberty Zone in connection with the active conduct of a trade or business in the New York Liberty Zone where the original use began with the taxpayer in the Liberty Zone after September 10, 2001. It also includes certain real prop-



Business Corporation Tax Test Case Three

Begins on the next page

Taxpayer name	GREA 2016 COR TC THREE
EIN	00-0000006
Primary Form	NYC-2
Associated Form(s)	NYC-2.4, NYC-2.5, NYC-399Z
Attachments	None
Purpose of test	Form NYC-2 with associated forms
Other instructions	Compute Business Allocation percentage and all related lines None

BUSINESS CORPORATION TAX RETURN 2016

To be filed by C Corporations ONLY – All Subchapter S Corporations must file Form NYC-1, NYC-3L, NYC-4S or NYC-4SEZ

For CALENDAR YEAR 2016 or FISCAL YEAR beginning _____ 2016 and ending _____

Name GREA 2016 COR TC THREE		Name Change <input type="checkbox"/>	Employer Identification Number 00 - 00000006	
In care of Nick Charles				
Address (number and street) 39 Any Street		Address Change <input type="checkbox"/>		
City and State Boomtown, NY	Zip Code 10014	Country (if not US)		
Business telephone number 703-555-1212	Taxpayer's email address: NCharles@GreatAtomic		Business Code Number as per federal return 3 2 5 1 0 0	
State or country of organization DE	Date organized 01/01/1999		2-character special condition code, if applicable (See instructions): 7 5	
Date business began in NYC 01/01/2009	Final Return <input type="checkbox"/>	If final return, date business ended in NYC		

CHECK ALL THAT APPLY

☐ Special short period return
 ☐ 52/53-week taxable year
 ☒ Pro-forma federal return attached
 ☒ Claim any 9/11/01-related federal tax benefits

☐ Amended return
 If the purpose of the amended return is to report a federal or state change, check the appropriate box:
☐ IRS change
☐ NYS change
 Date of Final Determination: - -

Have you attached any of the following forms to this return? If yes, check all that apply.

☐ Form NYC-2.1
☐ Form NYC-2.2
☐ Form NYC-2.3
☐ Form NYC-2.4
☒ Form NYC-2.5

SCHEDULE A - Computation of Balance Due or Overpayment

A. Payment	Amount being paid electronically with this return	A.	Payment Amount
1. Tax on business income base (from Schedule B, line 38)		1.	2,520
2. Tax on capital base (from Schedule C, line 14) Maximum Tax is \$10,000,000		2.	0
3. Minimum tax - (see instructions) - NYC Gross Receipts: 500,000		3.	175
4. Tax (enter the amount from line 1, 2 or 3, whichever is largest)		4.	2,520
5. UBT Paid Credit (attach Form NYC-9.7C)		5.	
6. Tax after UBT Paid Credit (subtract line 5 from line 4)		6.	2,520
7. REAP Credit (attach Form NYC-9.5)		7.	
8. Real Estate Tax Escalation, Employment Opportunity Relocation and IBZ Credits (attach Form NYC-9.6)		8.	
9. LMREAP Credit (see instructions and attach Form NYC-9.8)		9.	
10. Biotechnology Credit (attach Form NYC-9.10)		10.	
11. Net Tax after credits (subtract lines 7, 8, 9 and 10 from line 6)		11.	2,520
12. First installment of estimated tax for period following that covered by this return:			
a) If application for extension has been filed, enter amount from line 2 of Form NYC-EXT		12a.	
b) If application for extension has not been filed and line 11 exceeds \$1,000, enter 25% of line 11		12b.	
13. Total of lines 11, 12a and 12b		13.	2,520
14. Total prepayments (from Composition of Prepayments Schedule, page 7, line G)		14.	3,000
15. Balance due (subtract line 14 from line 13)		15.	
16. Overpayment (subtract line 13 from line 14)		16.	480
17a. Interest (see instructions)	17a.		
17b. Additional charges (see instructions)	17b.		
17c. Penalty for underpayment of estimated tax (attach Form NYC-222)	17c.		
18. Total of lines 17a, 17b and 17c		18.	
19. Net overpayment (subtract line 18 from line 16)		19.	480
20. Amount of line 19 to be: a. Refunded - <input type="checkbox"/> Direct deposit - fill out line 20c OR <input type="checkbox"/> Paper check		20a.	
b. Credited to 2017 estimated tax		20b.	480
20c. Routing Number: <input type="text"/>	Account Number: <input type="text"/>	Account Type: Checking <input type="checkbox"/> Savings <input type="checkbox"/>	
21. TOTAL REMITTANCE DUE. (see instructions)		21.	0
22. NYC rent deducted on federal tax return or NYC rent from Schedule E, part 1		22.	5,000
23. Federal Return Filed: <input checked="" type="checkbox"/> 1120 <input type="checkbox"/> 1120C <input type="checkbox"/> 1120F <input type="checkbox"/> 1120-RIC <input type="checkbox"/> 1120-REIT <input type="checkbox"/> 1120-H <input type="checkbox"/> Other / None			
24. Gross receipts or sales from federal return		24.	1,124,560
25. Total assets from federal return		25.	498,034
26. Business allocation percentage (from Schedule F, line 5) (if not allocating, enter 100%)		26.	44.69 %

SCHEDULE B - Computation of Tax on Business Income Base

1.	Federal taxable income (FTI) before net operating loss (NOL) and special deductions (<i>see instructions</i>)	1.	78,264	
2.	Dividends and interest effectively connected with the conduct of a trade or business in the United States NOT included on line 1 by alien corporations	2.		
3.	Any other income not included on line 1 which is exempt by treaty from federal income tax but would otherwise be treated as effectively connected with the conduct of a trade or business in the United States by alien corporations	3.		
4.	Dividends not included on line 1 by non-alien corporations	4.		
5.	Interest on federal, state, municipal and other obligations not included on line 1 by non-alien corporations	5.		
6.	Income taxes paid to the US or its possessions deducted on federal return	6.		
7.	NYS Franchise Tax, including MTA taxes and other business taxes deducted on the federal return (<i>see inst; attach rider</i>)	7.	5,218	
8.	NYC Corporate Taxes deducted on federal return (<i>see instructions</i>)	8.	3,000	
9.	Adjustments relating to employment opportunity relocation cost credit and IBZ credit	9.		
10.	Adjustments relating to real estate tax escalation credit	10.		
11.	ACRS depreciation and/or adjustments (<i>attach Form NYC-399 and/or NYC-399Z</i>)	11.	1,019	
12.	Payment for use of intangibles	12.		
13.	Domestic production activities deduction (<i>see instructions</i>)	13.		
14.	Other additions (<i>see instructions; attach rider</i>)	14.		
15.	Total additions (<i>add lines 1 through 14</i>)	15.	87,501	
16.	Gain on sale of certain property acquired prior to 1/1/66 (<i>see instructions</i>)	16.		
17.	NYC and NYS tax refunds included in line 15 (<i>see instructions</i>)	17.		
18.	Wages and salaries subject to federal jobs credit (<i>attach federal Form 5884; see instructions</i>)	18.		
19.	Depreciation and/or adjustment calculated under pre-ACRS or pre - 9/11/01 rules (<i>attach Form NYC-399 and/or NYC-399Z; see instructions</i>)	19.	750	
20.	Other subtractions (<i>see instructions</i>) (<i>attach rider</i>)	20.		
21.	Total subtractions (<i>add lines 16 through 20</i>)	21.	750	
22.	Net modifications to federal taxable income (<i>subtract line 21 from line 15</i>)	22.	86,751	
23.	Subtraction modification for qualified banks and other qualified lenders (<i>from Form NYC-2.2, Schedule A, line 1; see instructions</i>)	23.		
24.	Entire net income (ENI) (<i>subtract line 23 from line 22</i>)	24.	86,751	
25.	Investment and other exempt income (<i>from Form NYC-2.1, Schedule D, line 1</i>)	25.		
26.	Subtract line 25 from line 24	26.	86,751	
27.	Excess interest deductions attributable to investment income, investment capital and other exempt income (<i>from Form NYC-2.1, Schedule D, line 2</i>)	27.		
28.	Business income (<i>add lines 26 and 27</i>)	28.	86,751	
29.	Addback of income previously reported as investment income (<i>from Form NYC-2.1, Schedule F, line 6; if zero, enter 0; see instructions</i>)	29.		
30.	Business income after addback (<i>add lines 28 and 29</i>)	30.	86,751	
31.	Business allocation percentage (<i>from Schedule F, line 5</i>)	31.	44.69	%
32.	Allocated business income after addback (<i>multiply line 30 by line 31</i>)	32.	38,769	
33.	Prior net operating loss conversion subtraction (<i>from Form NYC-2.3, Schedule C, line 4</i>)	33.		
34.	Subtract line 33 from line 32	34.	38,769	
35.	Net operating loss deduction (<i>from Form NYC-2.4, line 6</i>)	35.		
36.	Business income base (<i>subtract line 35 from line 34</i>)	36.	38,769	
37.	Tax rate (<i>see instructions</i>)	37.	6.5	%
38.	Tax on business income base (<i>multiply line 36 by line 37 and enter here and on Schedule A, line 1</i>)	38.	2,520	

Note: If you make an entry on line 23, 25, 27, 29, 33 or 35, you must complete and file the appropriate attachment form.



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SCHEDULE C - Computation of Tax on Capital BaseBasis used to determine average value in column C. **Check one.** (Attach detailed schedule.)☒ - Annually ☐ - Semi-annually ☐ - Quarterly☐ - Monthly ☐ - Weekly ☐ - Daily

	COLUMN A Beginning of Year	COLUMN B End of Year		COLUMN C Average Value
1. Total assets from federal return	163,333	498,034	1.	330,684
2. Real property and marketable securities included in line 1			2.	
3. Subtract line 2 from line 1			3.	330,684
4. Real property and marketable securities at fair market value			4.	
5. Adjusted total assets (add lines 3 and 4)			5.	330,684
6. Total liabilities (see instructions)	66,526	363,874	6.	215,200
7. Total capital (subtract line 6, column C, from line 5, column C)			7.	115,484
8. Investment capital (from Schedule D, line 4; if zero or less, enter 0)			8.	0
9. Business capital (subtract line 8 from line 7)			9.	115,484
10. Addback of capital previously reported as investment capital (from Schedule D, line 5, column C; if zero or less, enter 0)			10.	0
11. Total business capital (add lines 9 and 10)			11.	115,484
12. Business allocation percentage (from Schedule F, line 5)			12.	██████ %

Computation of tax on capital base:

13. Allocated business capital (multiply line 11 by line 12) (see instructions).....				13.	51,610
A Allocated Business Capital		B Tax Rate		C Tax on Allocated Business Capital Base	
13a. At tax rate 0.15%	13a.	X 0.0015	13a.	0	
13b. At tax rate 0.075%, <input type="checkbox"/> Utility Corp. <input type="checkbox"/> Insurance Corp.	13b.	X 0.00075	13b.	0	
13c. At tax rate 0.04%, enter borough, block and lot numbers: Boro <input type="checkbox"/> Block <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Lot <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	13c.	X 0.0004	13c.	0	
14. Tax on capital base (add lines 13a through 13c and subtract \$10,000; if zero or less, enter 0 here and on Schedule A, line 2)				14.	0

SCHEDULE D - Computation of Investment Capital for the Current Year (see instructions)

	A Average fair market value as reported	B Liabilities attributable to column A amount		C Net average value (column A - column B)
1. Total capital that generates income claimed to not be apportionable to New York under the U.S. Constitution (from Form NYC-2.1, Schedule E, line 1)			1.	
2. Total of stocks actually held for more than one year (from Form NYC-2.1, Schedule E, line 2)			2.	
3. Total of stocks presumed held for more than one year (from Form NYC-2.1, Schedule E, line 3)			3.	
4. Total investment capital for the current year (add Column C, lines 1, 2 and 3; enter the result here and on Schedule C, line 8; if zero or less, enter 0)			4.	

Addback to business capital of stock presumed and claimed as investment capital in previous year

	A Average fair market value as reported	B Liabilities attributable to column A amount		C Net average value (column A - column B)
5. Total of stocks previously presumed held for more than one year, but did not meet the holding period (from Form NYC-2.1, Schedule F, line 1; enter here and on Schedule C, line 10)			5.	



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SCHEDULE E - Location of Places of Business Inside and Outside New York City

Part 1 - List location of, and rent paid or payable, if any, for each place of business INSIDE New York City, nature of activities at each location (*manufacturing, sales office, executive office, public warehouse, contractor, converter, etc.*), and number of employees, their wages, salaries and duties at each location. (*Attach rider if necessary*)

Complete Address			Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET 100 Elm Street			50,000	Offices	1	60,000	Design
CITY New York	STATE NY	ZIP 10005					
NUMBER AND STREET							
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
Total			50,000		1	60,000	

SCHEDULE G - Additional Required Information

1. List all significant business activities in NYC and everywhere (see instructions; if necessary, attach list) Design
2. Enter your Secondary Business Code (see instructions) _____
3. Trade name of reporting corporation, if different from name entered on page 1 _____
4. Is this corporation included in a consolidated federal return? ☐ YES ☒ NO
If "YES", give parent's name: _____ EIN: _____
5. Is this corporation a member of a controlled group of corporations as defined in IRC section 1563, disregarding any exclusion by reason of paragraph (b)(2) of that section? ☐ YES ☒ NO
If "YES", give common parent corporation's name _____ EIN: _____
6. Has the Internal Revenue Service or the New York State Department of Taxation and Finance corrected any taxable income or other tax base reported in a prior year, or are you currently under audit? ☒ YES ☐ NO
If "YES", ☒ Internal Revenue Service State period(s): Beg.: 01-01-2013 End.: 12-31-2015
by whom? ☒ New York State Department of Taxation and Finance State period(s): Beg.: 01-01-2013 End.: 12-31-2015
MMDDYY MMDDYY MMDDYY MMDDYY
7. If "YES" to question 6, has Form(s) NYC-3360 (Report of Federal/State Change in Tax Base) been filed? Only applicable for years prior to 1/1/15. For years beginning on or after 1/1/15, file an amended return. (see instructions) ☒ YES ☐ NO
8. Did this corporation make any payments treated as interest in the computation of business income to shareholders owning directly or indirectly, individually or in the aggregate, more than 50% of the corporation's issued and outstanding capital stock? If "YES", complete the following (if more than one, attach separate sheet). ☐ YES ☒ NO
Shareholder's name: _____ SSN/EIN: _____
Interest paid to shareholder: _____ Total indebtedness to shareholder described above: _____ Total interest paid: _____
9. Was this corporation a member of a partnership or joint venture during the tax year? ☐ YES ☒ NO
If "YES", attach schedule listing name(s) and Employer Identification Number(s).
10. At any time during the taxable year, did the corporation have an interest in real property (including a leasehold interest) located in NYC or a controlling interest in an entity owning such real property? ☐ YES ☒ NO
- 11a. If "YES" to question 10, attach a schedule of such property, indicating the nature of the interest and including the street address, borough, block and lot number.
- 11b. Was any NYC real property (including a leasehold interest) or controlling interest in an entity owning NYC real property acquired or transferred with or without consideration? ☐ YES ☒ NO
- 11c. Was there a partial or complete liquidation of the corporation? ☐ YES ☒ NO
- 11d. Was 50% or more of the corporation's ownership transferred during the tax year, over a three-year period or according to a plan? ☐ YES ☒ NO
12. If "YES" to questions 11b, 11c or 11d, was a Real Property Transfer Tax Return (Form NYC-RPT) filed? ☐ YES ☐ NO
13. If "NO" to question 12, explain: _____
14. Does this taxpayer pay rent greater than \$200,000 for any premises in NYC in the borough of Manhattan south of 96th Street for the purpose of carrying on any trade, business, profession, vocation or commercial activity? ☒ YES ☐ NO
15. If "YES" to question 14, were all required Commercial Rent Tax Returns filed? ☒ YES ☐ NO
Please enter Employer Identification Number which was used on the Commercial Rent Tax Return: 00-0000009
16. Are you claiming an exception to the related member expense addback under Administrative Code section 11-652(8)(n)(2)(ii)? ... ☐ YES ☒ NO
If yes, enter applicable exception and amount of royalty payments. _____ EXCEPTION AMOUNT
17. If you filed federal form 1120F, did you have Effectively Connected Income (ECI)? ☐ YES ☒ NO
18. Did this corporation carry out any commercial banking business (as defined by Section 11-640(b) of the Ad. Code) during this filing period? ☐ YES ☒ NO



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SCHEDULE H - DETERMINATION OF TAX RATE

A. Enter the tax rate computed or used below (<i>see instructions</i>)	A.	6.5
B. Enter the line number of the tax rate computed or used below	B.	1
C. Enter your combined unallocated business income from Schedule B, line 30	C.	86,751
D. Enter your combined allocated business income from Schedule B, line 32	D.	38,769
E. If you are a Qualified Manufacturing Corporation mark an X in the box (<i>see instructions</i>)	E.	<input type="checkbox"/>

TAX RATE COMPUTATION FOR BUSINESS CORPORATIONS NOT SPECIFIED BELOW (*see instructions*)

1. If unallocated business income (<i>Schedule B, line 30</i>) is less than \$2M and allocated business income (<i>Schedule B, line 32</i>) is less than \$1M.	6.50%
2. If unallocated business income (<i>Schedule B, line 30</i>) is equal to or greater than \$3M (regardless of the amount of allocated business income)	8.85%
3. If allocated business income (<i>Schedule B, line 32</i>) is equal to or greater than \$1.5M (regardless of the amount of unallocated business income)	8.85%
4. If unallocated business income (<i>Schedule B, line 30</i>) is equal to or greater than \$2M but less than \$3M and allocated business income (<i>Schedule B, line 32</i>) is less than \$1M, use unallocated formula	$6.50\% + (2.35\% \times \frac{\text{line 30} - 2,000,000}{1,000,000}) = \underline{\hspace{2cm}}\%$
5. If unallocated business income (<i>Schedule B, line 30</i>) is less than \$2M and allocated business income (<i>Schedule B, line 32</i>) is equal to or greater than \$1M but less than \$1.5M, use allocated formula	$6.50\% + (2.35\% \times \frac{\text{line 32} - 1,000,000}{500,000}) = \underline{\hspace{2cm}}\%$
6. If unallocated business income (<i>Schedule B, line 30</i>) is equal to or greater than \$2M but less than \$3M and allocated business income (<i>Schedule B, line 32</i>) is equal to or greater than \$1M but less than \$1.5M, compute tax rates using both formulas. Use the greater of the two computed tax rates.	$6.50\% + (2.35\% \times \frac{\text{line 30} - 2,000,000}{1,000,000}) = \underline{\hspace{2cm}}\%$ $6.50\% + (2.35\% \times \frac{\text{line 32} - 1,000,000}{500,000}) = \underline{\hspace{2cm}}\%$ Enter the greater of the two computed tax rates: <u> </u> %

TAX RATE COMPUTATION FOR QUALIFIED MANUFACTURING CORPORATIONS (*see instructions*)

7. If unallocated business income (<i>Schedule B, line 30</i>) is less than \$20M and allocated business income (<i>Schedule B, line 32</i>) is less than \$10M	4.425%
8. If unallocated business income (<i>Schedule B, line 30</i>) is equal to or greater than \$40M (regardless of the amount of allocated business income)	8.85%
9. If allocated business income (<i>Schedule B, line 32</i>) is equal to or greater than \$20M (regardless of the amount of unallocated business income)	8.85%
10. If unallocated business income (<i>Schedule B, line 30</i>) is equal to or greater than \$20M but less than \$40M and allocated business income (<i>Schedule B, line 32</i>) is less than \$10M, use unallocated formula	$4.425\% + (4.425\% \times \frac{\text{line 30} - 20,000,000}{20,000,000}) = \underline{\hspace{2cm}}\%$
11. If unallocated business income (<i>Schedule B, line 30</i>) is less than \$20M and allocated business income (<i>Schedule B, line 32</i>) is equal to or greater than \$10M but less than \$20M, use allocated formula	$4.425\% + (4.425\% \times \frac{\text{line 32} - 10,000,000}{10,000,000}) = \underline{\hspace{2cm}}\%$
12. If unallocated business income (<i>Schedule B, line 30</i>) is equal to or greater than \$20M but less than \$40M and allocated business income (<i>Schedule B, line 32</i>) is equal to or greater than \$10M but less than \$20M, compute tax rates using both formulas. Use the greater of the two computed tax rates	$4.425\% + (4.425\% \times \frac{\text{line 30} - 20,000,000}{20,000,000}) = \underline{\hspace{2cm}}\%$ $4.425\% + (4.425\% \times \frac{\text{line 32} - 10,000,000}{10,000,000}) = \underline{\hspace{2cm}}\%$ Enter the greater of the two computed tax rates: <u> </u> %

TAX RATE COMPUTATION FOR CERTAIN FINANCIAL CORPORATIONS (*see instructions*)

13. Financial Corporations as defined in Administrative Code Section 11-654(1)(e)(1)(i)	9.00%
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COMPOSITION OF PREPAYMENTS SCHEDULE

PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 14	DATE	AMOUNT	
A. Mandatory First Installment payment with Form NYC-300			
B. Payment with Declaration, Form NYC-400	03-15-2016	1,000	
C. Payment with Notice of Estimated Tax Due	06-15-2016	250	
D. Payment with Notice of Estimated Tax Due	09-15-2016	750	
E. Payment with extension, Form NYC-EXT	12-15-2016	1,000	
F. Overpayment from preceding year credited to this year			
G. TOTAL of A through F (enter on Schedule A, line 14)		3,000	

CERTIFICATION OF AN ELECTED OFFICER OF THE CORPORATION

I hereby certify that this return, including any accompanying rider, is, to the best of my knowledge and belief, true, correct and complete.

I authorize the Dept. of Finance to discuss this return with the preparer listed below. (See instructions)YES ☐

SIGN HERE	Signature of officer	Title CFO	Date 04-14-2017	Firm's email address NCharles@GreatAtom.com
	Preparer's signature	Preparer's printed name Myles Standish	Check if self-employed <input checked="" type="checkbox"/>	Preparer's Social Security Number or PTIN
PREPARER'S USE ONLY	Mayflower Accounting		100 Main Street, Plymouth, MA 02186	Firm's Employer Identification Number
	▲ Firm's name (or yours, if self-employed)		▲ Address	▲ Zip Code

MAILING INSTRUCTIONS

Attach copy of all pages of your federal tax return or pro forma federal tax return. The due date for the calendar year 2016 return is on or before April 18, 2017. For fiscal years beginning in 2016, file on or before the 15th day of the 4th month following the close of the fiscal year.

**ALL RETURNS EXCEPT
REFUND RETURNS**

NYC DEPARTMENT OF FINANCE
BUSINESS CORPORATION TAX
P.O. BOX 5564
BINGHAMTON, NY 13902-5564

**REMITTANCES
PAY ONLINE WITH FORM NYC-200V
AT NYC.GOV/ESERVICES**

OR
Mail Payment and Form NYC-200V ONLY to:
NYC DEPARTMENT OF FINANCE
P.O. BOX 3933
NEW YORK, NY 10008-3933

**RETURNS CLAIMING
REFUNDS**

NYC DEPARTMENT OF FINANCE
BUSINESS CORPORATION TAX
P.O. BOX 5563
BINGHAMTON, NY 13902-5563



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You MUST attach this form to Form NYC-2 or NYC-2A each tax year

Name	Employer Identification Number
GREA 2016 COR TC THREE	00 - 0000006

- | | | | | |
|----|--|----|--------|--|
| 1. | Multiply Form NYC-2 or NYC-2A, Schedule B, line 34, by your appropriate business income base tax rate for the current year from Schedule H, Determination of Tax Rate in Form NYC-2 or NYC-2A, (see instructions)..... | 1. | 2,520 | |
| 2. | Enter the greater of the capital base tax or the minimum tax for the current tax year (from Form NYC-2 or NYC-2A, Schedule A, line 2 or 3)..... | 2. | 175 | |
| 3. | Subtract line 2 from line 1 (see instructions)..... | 3. | 2,345 | |
| 4. | Maximum amount of the NOLD to be deducted in the current tax year (divide line 3 by the same business income base tax rate used for line 1)..... | 4. | 36,077 | |
| 5. | Balance of net operating losses incurred in tax years beginning on or after January 1, 2015, not previously used or expired | 5. | 0 | |
| 6. | NOLD to be used in the current tax year (Enter the lesser of line 4 or line 5. Enter here and on Form NYC-2 or NYC-2A, Schedule B, line 35) | 6. | 0 | |
| 7. | Unused NOLD to be carried forward to future tax years (subtract line 6 from line 5)..... | 7. | 0 | |

SCHEDULE A - Table of allocated business income or loss (see instructions)[illegible]



You MUST attach this form to Form NYC-2 or NYC-2A if you have ANY entries on Form NYC-2 or NYC-2A, Schedule F, line 2a

Name	Employer Identification Number
GREA 2016 COR TC THREE	00 - 0000006

	COLUMN A - NEW YORK CITY	COLUMN B - EVERYWHERE
Section 11-654.2(2)		
1. Sales of tangible personal property	1. 100,000	1. 224,560
2. Sales of electricity	2.	2.
3. Net gains from sales of real property	3.	3.
Section 11-654.2(3)		
4. Rentals of real and tangible personal property	4.	4.
5. Royalties from patents, copyrights, trademarks, and similar intangible personal property	5.	5.
6. Sales of rights for certain closed-circuit and cable TV transmissions of an event	6.	6.
Section 11-654.2(4)		
7. Sale, licensing, or granting access to digital products	7.	7.
Section 11-654.2(5)(a)(1) Fixed percentage method for qualified financial instruments (QFIs)		
8. To make this irrevocable election, check Yes; otherwise, check No, (see instructions)	<input type="checkbox"/> YES	<input type="checkbox"/> NO
Section 11-654.2(5)(a)(2) Mark an X in each box that is applicable (see line 8 instructions)		
Section 11-654.2(5)(a)(2)(i)		
9. Interest from loans secured by real property	9.	
10. Net gains from sales of loans secured by real property	10.	
11. Interest from loans not secured by real property (QFI <input type="checkbox"/>)	11.	
12. Net gains from sales of loans not secured by real property (QFI <input type="checkbox"/>)	12.	
Section 11-654.2(5)(a)(2)(ii) (QFI <input type="checkbox"/>)		
13. Interest from federal debt	13.	
14. Net gains from federal debt	14.	
15. Interest from debt of NYS or its political subdivisions, including NYC	15.	
16. Net gains from debt of NYS or its political subdivisions, including NYC	16.	
17. Interest from debt of other states or their political subdivisions	17.	
18. Net gains from debt of other states or their political subdivisions	18.	
Section 11-654.2(5)(a)(2)(iii) (QFI <input type="checkbox"/>)		
19. Interest from asset-backed securities and other government agency debt	19.	
20. Net gains from government agency debt or asset-backed securities sold through an exchange	20.	
21. Net gains from all other asset-backed securities	21.	
Section 11-654.2(5)(a)(2)(iv) (QFI <input type="checkbox"/>)		
22. Interest from corporate bonds	22.	
23. Net gains from corporate bonds sold through broker/dealer or licensed exchange	23.	
24. Net gains from other corporate bonds	24.	
Section 11-654.2(5)(a)(2)(v)		
25. Net interest from reverse repurchase or securities borrowing agreements	25.	
Section 11-654.2(5)(a)(2)(vi)		
26. Net interest from federal funds	26.	
Section 11-654.2(5)(a)(2)(ix) (QFI <input type="checkbox"/>)		
27. Net income from sales of physical commodities	27.	
Section 11-654.2(5)(a)(2)(x) (QFI <input type="checkbox"/>)		
28. Marked to market net gains	28.	
Section 11-654.2(5)(a)(2)(viii) (QFI <input type="checkbox"/>)		
29. Interest from other financial instruments	29.	
30. Net gains and other income from other financial instruments	30.	

		COLUMN A - NEW YORK CITY		COLUMN B - EVERYWHERE	
Section 11-654.2(5)(b)					
31.	Brokerage commissions	31.		31.	
32.	Margin interest earned on behalf of brokerage accounts	32.		32.	
33.	Fees for advisory services for underwriting or management of underwriting	33.		33.	
34.	Receipts from primary spread of selling concessions	34.		34.	
35.	Receipts from account maintenance fees.....	35.		35.	
36.	Fees for management or advisory services.....	36.		36.	
37.	Interest from an affiliated corporation	37.		37.	
Section 11-654.2(5)(c)					
38.	Interest, fees, and penalties from credit cards	38.		38.	
39.	Service charges and fees from credit cards	39.		39.	
40.	Receipts from merchant discounts	40.		40.	
41.	Receipts from credit card authorizations and settlement processing	41.		41.	
42.	Other credit card processing receipts	42.		42.	
Section 11-654.2(5)(d)					
43.	Receipts from certain services to investment companies.....	43.		43.	
Section 11-654.2(6)					
44.	Receipts from railroad and trucking business.....	44.		44.	
Section 11-654.2(12)					
45.	Receipts from the operation of vessels	45.		45.	
Section 11-654.2(7)					
46.	Receipts from air freight forwarding.....	46.		46.	
47.	Receipts from other aviation services.....	47.		47.	
Section 11-654.2(8)					
48.	Advertising in newspapers or periodicals	48.		48.	
49.	Advertising on television or radio.....	49.		49.	
50.	Advertising via other means	50.		50.	
Section 11-654.2(9)					
51.	Transportation or transmission of gas through pipes	51.		51.	
Section 11-654.2(10)					
52.	Receipts from other services/activities not specified	52.	400,000	52.	900,000
Section 11-654.2(11)					
53.	Discretionary adjustments.....	53.		53.	
Total receipts					
54.	Total of columns A and B, pages 1 and 2, lines 1 through 53. Enter here and on NYC-2 or NYC-2A/BC, Schedule F, line 2a, column A and line 2a, column B.	54.	500,000	54.	1,124,560



DEPRECIATION ADJUSTMENTS FOR CERTAIN POST 9/10/01 PROPERTY

 For CALENDAR YEAR 2016 or FISCAL YEAR beginning _____ and ending _____

Name (Print or Type)

GRE A 2016 COR TC THREE

EMPLOYER IDENTIFICATION NUMBER

00 - 00000006

OR

SOCIAL SECURITY NUMBER

- - - - - - - - - -

- ▲ Federal Form 4562 must accompany this form.
- ▲ This schedule must be attached to your applicable New York City tax return. See instructions.
- ▲ Use Schedule A2 to report modifications to the deductions for certain sport utility vehicles, not Schedule A1. See instructions.

SCHEDULE A1		Computation of allowable New York City depreciation for current year						Attach rider if necessary
A Description of Property	B Class of Property	C Date Placed in Service: mm-dd-yy	D Cost or Other Basis	E Accumulated NYC Depreciation Taken in Prior Years	F Federal Depreciation	G Method of Figuring NYC Depreciation	H Life or Rate	I Allowable New York City Depreciation
Furniture	3	6/30/2014	3,750	1,500	1,019	S/L	5	750
1a. Total columns D, E, F, and I.....			3,750	1,500	1,019			750

Enter total of columns F and I on line 4 and line 5 of Schedule C below. (See instructions on back.)

SCHEDULE A2		Computation of NYC deductions for current year for sport utility vehicles						Attach rider if necessary
A Description of Property	B Class of Property	C Date Placed in Service: mm-dd-yy	D Cost or Other Basis	E Accumulated NYC Deductions Taken in Prior Years	F Federal Depreciation and Section 179 Deductions	G Method of Figuring NYC Depreciation	H Life or Rate	I Total Allowable New York City Deductions
1b. Total columns D, E, F, and I.....								

SCHEDULE B		Disposition adjustment			Attach rider if necessary	
For each item of property listed below, determine the difference between federal and New York City deductions used in the computation of federal and New York City taxable income in prior years.						
▲ If federal deduction exceeds New York City deduction, subtract column E from column D and enter in column F.						
▲ If New York City deduction exceeds federal, subtract column D from column E and enter in column G.						
A	B	C	D	E	F	G
Description of Property	Class of Property (ACRS)	Date Placed in Service: mm-dd-yy	Total Federal Depreciation Taken	Total NYC Depreciation Taken	Adjustment (D minus E)	Adjustment (E minus D)
2. Total excess federal deductions over NYC deductions (see instructions)						
3. Total excess NYC deductions over federal deductions (see instructions)						

SCHEDULE C			Computation of adjustments to New York City income	
		A. Federal	B. New York City	
4.	Enter amount from Schedule A1, line 1a, column F	1,019		
5.	Enter amount from Schedule A1, line 1a, column I		750	
6a.	Enter amount from Schedule A2, line 1b, Column F			
6b.	Enter amount from Schedule A2, line 1b, Column I			
7a.	Enter amount from Schedule B, line 2			
7b.	Enter amount from Schedule B, line 3			
8.	Totals: column A, lines 4, 6a and 7b; column B, lines 5, 6b and 7a.	1,019	750	

Enter the amount on line 8, column A, as an addition and the amount on line 8, column B, as a deduction on the applicable New York City return. (See instr.)

GENERAL INFORMATION

The Job Creation and Worker Assistance Act of 2002, P.L. 107-147, (the "Act") allows taxpayers an additional 30 percent depreciation deduction in the first year "qualified property" is placed in service. The Act allows a similar additional 30 percent first-year depreciation deduction for "qualified New York Liberty Zone property" and allows "qualified New York Liberty Zone leasehold improvements" to be depreciated over a five-year period using a straight-line method. The Act also allows an additional first-year expense deduction of up to \$35,000 for "qualified New York Liberty Zone property" under IRC §179 in addition to the otherwise allowable deduction. The Jobs and Growth Tax Relief Reconciliation Act of 2003, P.L. 108-27, (the "2003 Act") increased the first year federal depreciation deduction for certain qualified property to 50%.

The New York Liberty Zone generally encompasses an area of the borough of Manhattan below Canal Street. "Qualified property" (as defined in IRC §168(k)(2)) generally includes certain personal property acquired after September 10, 2001 and before January 1, 2005 and placed in service after September 10, 2001 and before January 1, 2005 or 2006 in certain circumstances. The 2003 Act modified the definition of "qualified property" to provide that to qualify for the 50% deduction, the property must be acquired after May 5, 2003 and before January 1, 2005 and placed into service before January 1, 2005 or 2006 in certain circumstances. "Qualified New York Liberty Zone property" (as defined in IRC §1400L(b)(2)) generally includes the same types of personal property if used substantially in the New York Liberty Zone in connection with the active conduct of a trade or business in the New York Liberty Zone where the original use began with the taxpayer in the Liberty Zone after September 10, 2001. It also includes certain real prop-



Business Corporation Tax Test Case Four

Begins on the next page

Taxpayer name	TREE 2016 COR TC FOUR
EIN	00-0000009
Primary Form	NYC-2
Associated Form(s)	NYC-2.1, NYC-2.3, NYC-2.4, NYC-2.5, NYC-399Z
Attachments	
Purpose of test	NYC-2 with associated forms Computation of investment and other exempt income Computation of PNOLC
Other instructions	Compute Business Allocation percentage and all related lines

BUSINESS CORPORATION TAX RETURN 2016

To be filed by C Corporations ONLY – All Subchapter S Corporations must file Form NYC-1, NYC-3L, NYC-4S or NYC-4SEZ

For CALENDAR YEAR 2016 or FISCAL YEAR beginning _____ 2016 and ending _____

Name TREE 2016 COR TC FOUR		Name Change <input type="checkbox"/>	Employer Identification Number <div style="border: 1px solid black; padding: 2px;">0 0 - 0 0 0 0 0 0 9</div>
In care of Sam Spade			
Address (number and street) 39 Anywhere Street		Address Change <input type="checkbox"/>	Business Code Number as per federal return <div style="border: 1px solid black; padding: 2px;">5 4 1 3 2 0</div>
City and State Anytown, OK	Zip Code	Country (if not US)	
Business telephone number 301-555-1212	Taxpayer's email address: SSpade@Treefixr.com		2-character special condition code, if applicable (See instructions): <div style="border: 1px solid black; display: inline-block; width: 40px; height: 20px;"></div> <div style="border: 1px solid black; display: inline-block; width: 40px; height: 20px;"></div>
State or country of organization DE	Date organized 01/01/1999		
Date business began in NYC 01/01/2009	Final Return <input type="checkbox"/>	If final return, date business ended in NYC	

CHECK ALL THAT APPLY

☐ Special short period return
 ☐ 52/53-week taxable year
 ☒ Pro-forma federal return attached
 ☒ Claim any 9/11/01-related federal tax benefits

☐ Amended return
 If the purpose of the amended return is to report a federal or state change, check the appropriate box:
 ☐ IRS change
 Date of Final Determination - - ☐ NYS change

Have you attached any of the following forms to this return? If yes, check all that apply.

☒ Form NYC-2.1
☐ Form NYC-2.2
☒ Form NYC-2.3
☐ Form NYC-2.4
☒ Form NYC-2.5

SCHEDULE A - Computation of Balance Due or Overpayment

A. Payment	Amount being paid electronically with this return	A.	Payment Amount
1. Tax on business income base (from Schedule B, line 38)		1.	
2. Tax on capital base (from Schedule C, line 14) Maximum Tax is \$10,000,000		2.	
3. Minimum tax - (see instructions) - NYC Gross Receipts: <div style="border: 1px solid black; padding: 2px;">200,000,000</div>		3.	20,000
4. Tax (enter the amount from line 1, 2 or 3, whichever is largest)		4.	
5. UBT Paid Credit (attach Form NYC-9.7C)		5.	
6. Tax after UBT Paid Credit (subtract line 5 from line 4)		6.	
7. REAP Credit (attach Form NYC-9.5)		7.	
8. Real Estate Tax Escalation, Employment Opportunity Relocation and IBZ Credits (attach Form NYC-9.6)		8.	
9. LMREAP Credit (see instructions and attach Form NYC-9.8)		9.	
10. Biotechnology Credit (attach Form NYC-9.10)		10.	
11. Net Tax after credits (subtract lines 7, 8, 9 and 10 from line 6)		11.	
12. First installment of estimated tax for period following that covered by this return:			
a) If application for extension has been filed, enter amount from line 2 of Form NYC-EXT		12a.	
b) If application for extension has not been filed and line 11 exceeds \$1,000, enter 25% of line 11		12b.	
13. Total of lines 11, 12a and 12b		13.	
14. Total prepayments (from Composition of Prepayments Schedule, page 7, line G)		14.	
15. Balance due (subtract line 14 from line 13)		15.	
16. Overpayment (subtract line 13 from line 14)		16.	
17a. Interest (see instructions)	17a.		
17b. Additional charges (see instructions)	17b.		
17c. Penalty for underpayment of estimated tax (attach Form NYC-222)	17c.		
18. Total of lines 17a, 17b and 17c		18.	
19. Net overpayment (subtract line 18 from line 16)		19.	
20. Amount of line 19 to be: a. Refunded - <input type="checkbox"/> Direct deposit - fill out line 20c OR <input type="checkbox"/> Paper check		20a.	
b. Credited to 2017 estimated tax		20b.	
20c. Routing Number: <div style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></div> Account Number: <div style="border: 1px solid black; display: inline-block; width: 150px; height: 20px;"></div> Account Type: Checking <input type="checkbox"/> Savings <input type="checkbox"/>			
21. TOTAL REMITTANCE DUE. (see instructions)		21.	
22. NYC rent deducted on federal tax return or NYC rent from Schedule E, part 1		22.	2,000,000
23. Federal Return Filed: <input type="checkbox"/> 1120 <input type="checkbox"/> 1120C <input type="checkbox"/> 1120F <input type="checkbox"/> 1120-RIC <input type="checkbox"/> 1120-REIT <input type="checkbox"/> 1120-H <input type="checkbox"/> Other / None			
24. Gross receipts or sales from federal return		24.	350,000,000
25. Total assets from federal return		25.	560,500,183
26. Business allocation percentage (from Schedule F, line 5) (if not allocating, enter 100%)		26.	50.15 %

SCHEDULE B - Computation of Tax on Business Income Base

1. Federal taxable income (FTI) before net operating loss (NOL) and special deductions (see instructions).....	1.	668,503	
2. Dividends and interest effectively connected with the conduct of a trade or business in the United States NOT included on line 1 by alien corporations	2.		
3. Any other income not included on line 1 which is exempt by treaty from federal income tax but would otherwise be treated as effectively connected with the conduct of a trade or business in the United States by alien corporations	3.		
4. Dividends not included on line 1 by non-alien corporations	4.		
5. Interest on federal, state, municipal and other obligations not included on line 1 by non-alien corporations	5.		
6. Income taxes paid to the US or its possessions deducted on federal return	6.		
7. NYS Franchise Tax, including MTA taxes and other business taxes deducted on the federal return (see inst; attach rider).....	7.	10,980,990	
8. NYC Corporate Taxes deducted on federal return (see instructions)	8.	3,000,000	
9. Adjustments relating to employment opportunity relocation cost credit and IBZ credit	9.		
10. Adjustments relating to real estate tax escalation credit	10.		
11. ACRS depreciation and/or adjustments (attach Form NYC-399 and/or NYC-399Z).....	11.	17,000	
12. Payment for use of intangibles	12.		
13. Domestic production activities deduction (see instructions)	13.		
14. Other additions (see instructions; attach rider).....	14.	15,000,000	
15. Total additions (add lines 1 through 14).....	15.	29,666,493	
16. Gain on sale of certain property acquired prior to 1/1/66 (see instructions)	16.		
17. NYC and NYS tax refunds included in line 15 (see instructions).....	17.		
18. Wages and salaries subject to federal jobs credit (attach federal Form 5884; see instructions).....	18.		
19. Depreciation and/or adjustment calculated under pre-ACRS or pre - 9/11/01 rules (attach Form NYC-399 and/or NYC-399Z; see instructions)	19.	12,750	
20. Other subtractions (see instructions) (attach rider)	20.	1,330,000	
21. Total subtractions (add lines 16 through 20).....	21.	1,342,750	
22. Net modifications to federal taxable income (subtract line 21 from line 15).....	22.	28,323,743	
23. Subtraction modification for qualified banks and other qualified lenders (from Form NYC-2.2, Schedule A, line 1; see instructions) ..	23.		
24. Entire net income (ENI) (subtract line 23 from line 22)	24.	28,323,743	
25. Investment and other exempt income (from Form NYC-2.1, Schedule D, line 1).....	25.	600,000	
26. Subtract line 25 from line 24.....	26.	27,723,743	
27. Excess interest deductions attributable to investment income, investment capital and other exempt income (from Form NYC-2.1, Schedule D, line 2).....	27.		
28. Business income (add lines 26 and 27)	28.	27,723,743	
29. Addback of income previously reported as investment income (from Form NYC-2.1, Schedule F, line 6; if zero, enter 0; see instructions)	29.		
30. Business income after addback (add lines 28 and 29)	30.	27,723,743	
31. Business allocation percentage (from Schedule F, line 5).....	31.		%
32. Allocated business income after addback (multiply line 30 by line 31)	32.		
33. Prior net operating loss conversion subtraction (from Form NYC-2.3, Schedule C, line 4).....	33.	32,500	
34. Subtract line 33 from line 32.....	34.		
35. Net operating loss deduction (from Form NYC-2.4, line 6)	35.		
36. Business income base (subtract line 35 from line 34).....	36.		
37. Tax rate (see instructions).....	37.	8.85	%
38. Tax on business income base (multiply line 36 by line 37 and enter here and on Schedule A, line 1)	38.		

Note: If you make an entry on line 23, 25, 27, 29, 33 or 35, you must complete and file the appropriate attachment form.



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SCHEDULE C - Computation of Tax on Capital BaseBasis used to determine average value in column C. **Check one.** (Attach detailed schedule.)☒ - Annually ☐ - Semi-annually ☐ - Quarterly☐ - Monthly ☐ - Weekly ☐ - Daily

	COLUMN A Beginning of Year	COLUMN B End of Year		COLUMN C Average Value
1. Total assets from federal return	273,801,800	560,500,183	1.	417,150,992
2. Real property and marketable securities included in line 1	20,000,000	20,000,000	2.	20,000,000
3. Subtract line 2 from line 1			3.	397,150,992
4. Real property and marketable securities at fair market value	20,000,000	20,000,000	4.	20,000,000
5. Adjusted total assets (add lines 3 and 4)			5.	417,150,992
6. Total liabilities (see instructions)	200,062,000	493,411,479	6.	346,736,940
7. Total capital (subtract line 6, column C, from line 5, column C)			7.	70,414,052
8. Investment capital (from Schedule D, line 4; if zero or less, enter 0)			8.	2,160,000
9. Business capital (subtract line 8 from line 7)			9.	68,254,052
10. Addback of capital previously reported as investment capital (from Schedule D, line 5, column C; if zero or less, enter 0)			10.	0
11. Total business capital (add lines 9 and 10)			11.	68,254,052
12. Business allocation percentage (from Schedule F, line 5)			12.	%

Computation of tax on capital base:

13. Allocated business capital (multiply line 11 by line 12) (see instructions).....				13.	38,324,650			
				A Allocated Business Capital	B Tax Rate		C Tax on Allocated Business Capital Base	
13a. At tax rate 0.15%				13a.	X 0.0015	13a.		
13b. At tax rate 0.075%, <input type="checkbox"/> Utility Corp. <input type="checkbox"/> Insurance Corp.				13b.	X 0.00075	13b.	0	
13c. At tax rate 0.04%, enter borough, block and lot numbers: Boro <input type="checkbox"/> Block <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Lot <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>				13c.	X 0.0004	13c.	0	
14. Tax on capital base (add lines 13a through 13c and subtract \$10,000; if zero or less, enter 0 here and on Schedule A, line 2)							14.	

SCHEDULE D - Computation of Investment Capital for the Current Year (see instructions)

	A Average fair market value as reported	B Liabilities attributable to column A amount		C Net average value (column A - column B)
1. Total capital that generates income claimed to not be apportionable to New York under the U.S. Constitution (from Form NYC-2.1, Schedule E, line 1)			1.	
2. Total of stocks actually held for more than one year (from Form NYC-2.1, Schedule E, line 2)			2.	
3. Total of stocks presumed held for more than one year (from Form NYC-2.1, Schedule E, line 3)			3.	
4. Total investment capital for the current year (add Column C, lines 1, 2 and 3; enter the result here and on Schedule C, line 8; if zero or less, enter 0)			4.	

Addback to business capital of stock presumed and claimed as investment capital in previous year

	A Average fair market value as reported	B Liabilities attributable to column A amount		C Net average value (column A - column B)
5. Total of stocks previously presumed held for more than one year, but did not meet the holding period (from Form NYC-2.1, Schedule F, line 1; enter here and on Schedule C, line 10)			5.	



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SCHEDULE E - Location of Places of Business Inside and Outside New York City

Part 1 - List location of, and rent paid or payable, if any, for each place of business INSIDE New York City, nature of activities at each location (*manufacturing, sales office, executive office, public warehouse, contractor, converter, etc.*), and number of employees, their wages, salaries and duties at each location. (*Attach rider if necessary*)

Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET 500 Fifth Avenue	1,500,000	Showroom, Offices	25	2,000,000	Various
CITY New York					
STATE NY	500,000	Warehouse	15	1,124,990	Various
ZIP 10005					
NUMBER AND STREET 1040 Park Avenue	500,000	Warehouse	15	1,124,990	Various
CITY New York					
STATE NJ	500,000	Warehouse	15	1,124,990	Various
ZIP 07307					
NUMBER AND STREET					
CITY					
STATE					
ZIP					
NUMBER AND STREET					
CITY					
STATE					
ZIP					
Total	2,000,000		40	3,124,990	

Part 2 - List location of, and rent paid or payable, if any, for each place of business OUTSIDE New York City, nature of activities at each location (*manufacturing, sales office, executive office, public warehouse, contractor, converter, etc.*), and number of employees, their wages, salaries and duties at each location. (*Attach rider if necessary*)

Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET 180 South Street	1,000,000	Offices	25	2,500,000	Various
CITY Lakewood					
STATE NJ	500,000	Greenhouse	15	747,065	Various
ZIP 07890					
NUMBER AND STREET 100 Broad Street	500,000	Greenhouse	15	747,065	Various
CITY Jersey City					
STATE NJ	500,000	Greenhouse	15	747,065	Various
ZIP 07307					
NUMBER AND STREET					
CITY					
STATE					
ZIP					
NUMBER AND STREET					
CITY					
STATE					
ZIP					
Total	1,500,000		40	3,247,065	

SCHEDULE F - Computation of Business Allocation Percentage

	COLUMN A - NEW YORK CITY	COLUMN B - EVERYWHERE
1a. Real estate owned	1a.	1a.
1b. Real estate rented - multiply by 8 (<i>see instr.</i>) (<i>attach rider</i>)	1b.	1b.
1c. Inventories owned	1c.	1c.
1d. Tangible personal property owned (<i>see instructions</i>)	1d.	1d.
1e. Tangible personal property rented - multiply by 8 (<i>see instr., attach rider</i>)	1e.	1e.
1f. Total	1f.	1f.
1g. Percentage in New York City (<i>divide line 1f, column A by line 1f, column B</i>)	1g.	1g.
1h. Multiply line 1g by 6.5	1h.	1h.
2a. Receipts (<i>from Form NYC-2.5, line 54</i>)	2a.	2a.
2b. Percentage in New York City (<i>divide line 2a, column A by line 2a, column B</i>)	2b.	2b.
2c. Multiply line 2b by 87	2c.	2c.
3a. Wages, salaries and other compensation of employees, except general executive officers (<i>see instructions</i>)	3a.	3a.
3b. Percentage in New York City (<i>divide line 3a, column A by line 3a, column B</i>)	3b.	3b.
3c. Multiply line 3b by 6.5	3c.	3c.
Sum of Weighted Factors		
4. Add lines 1h, 2c and 3c	4.	4.
Business Allocation Percentage		
5. Divide line 4 by 100 if no factors are missing. If a factor is missing, divide line 4 by the total of the weights of the factors present. Enter as percentage. Round to the nearest one hundredth of a percentage point. This is your business allocation percentage	5.	5.



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SCHEDULE G - Additional Required Information

1. List all significant business activities in NYC and everywhere (see instructions; if necessary, attach list) Landscape Architecture
2. Enter your Secondary Business Code (see instructions) _____
3. Trade name of reporting corporation, if different from name entered on page 1 _____
4. Is this corporation included in a consolidated federal return? ☐ YES ☒ NO
If "YES", give parent's name: _____ EIN: _____
5. Is this corporation a member of a controlled group of corporations as defined in IRC section 1563, disregarding any exclusion by reason of paragraph (b)(2) of that section? ☐ YES ☒ NO
If "YES", give common parent corporation's name _____ EIN: _____
6. Has the Internal Revenue Service or the New York State Department of Taxation and Finance corrected any taxable income or other tax base reported in a prior year, or are you currently under audit? ☒ YES ☐ NO
If "YES", ☒ Internal Revenue Service State period(s): Beg.: 01-01-2009 End.: 12-31-2012
by whom? ☒ New York State Department of Taxation and Finance State period(s): Beg.: 01-01-2009 End.: 12-31-2012
MMDDYY MMDDYY
7. If "YES" to question 6, has Form(s) NYC-3360 (Report of Federal/State Change in Tax Base) been filed? Only applicable for years prior to 1/1/15. For years beginning on or after 1/1/15, file an amended return. (see instructions) ☒ YES ☐ NO
8. Did this corporation make any payments treated as interest in the computation of business income to shareholders owning directly or indirectly, individually or in the aggregate, more than 50% of the corporation's issued and outstanding capital stock? If "YES", complete the following (if more than one, attach separate sheet). ☒ YES ☐ NO
Shareholder's name: _____ SSN/EIN: _____
Interest paid to shareholder: _____ Total indebtedness to shareholder described above: _____ Total interest paid: _____
9. Was this corporation a member of a partnership or joint venture during the tax year? ☐ YES ☒ NO
If "YES", attach schedule listing name(s) and Employer Identification Number(s).
10. At any time during the taxable year, did the corporation have an interest in real property (including a leasehold interest) located in NYC or a controlling interest in an entity owning such real property? ☐ YES ☒ NO
- 11a. If "YES" to question 10, attach a schedule of such property, indicating the nature of the interest and including the street address, borough, block and lot number.
- 11b. Was any NYC real property (including a leasehold interest) or controlling interest in an entity owning NYC real property acquired or transferred with or without consideration? ☐ YES ☒ NO
- 11c. Was there a partial or complete liquidation of the corporation? ☐ YES ☒ NO
- 11d. Was 50% or more of the corporation's ownership transferred during the tax year, over a three-year period or according to a plan? ☐ YES ☒ NO
12. If "YES" to questions 11b, 11c or 11d, was a Real Property Transfer Tax Return (Form NYC-RPT) filed? ☐ YES ☐ NO
13. If "NO" to question 12, explain: _____
14. Does this taxpayer pay rent greater than \$200,000 for any premises in NYC in the borough of Manhattan south of 96th Street for the purpose of carrying on any trade, business, profession, vocation or commercial activity? ☒ YES ☐ NO
15. If "YES" to question 14, were all required Commercial Rent Tax Returns filed? ☒ YES ☐ NO
Please enter Employer Identification Number which was used on the Commercial Rent Tax Return: 00-0000009
16. Are you claiming an exception to the related member expense addback under Administrative Code section 11-652(8)(n)(2)(ii)? ... ☐ YES ☒ NO
If yes, enter applicable exception and amount of royalty payments. _____
EXCEPTION AMOUNT
17. If you filed federal form 1120F, did you have Effectively Connected Income (ECI)? ☐ YES ☒ NO
18. Did this corporation carry out any commercial banking business (as defined by Section 11-640(b) of the Ad. Code) during this filing period? ☐ YES ☒ NO



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SCHEDULE H - DETERMINATION OF TAX RATE

A. Enter the tax rate computed or used below (<i>see instructions</i>)	A.	8.85
B. Enter the line number of the tax rate computed or used below	B.	2
C. Enter your combined unallocated business income from Schedule B, line 30	C.	27,723,743
D. Enter your combined allocated business income from Schedule B, line 32	D.	15,566,882
E. If you are a Qualified Manufacturing Corporation mark an X in the box (<i>see instructions</i>)	E.	<input type="checkbox"/>

TAX RATE COMPUTATION FOR BUSINESS CORPORATIONS NOT SPECIFIED BELOW (*see instructions*)

1. If unallocated business income (<i>Schedule B, line 30</i>) is less than \$2M and allocated business income (<i>Schedule B, line 32</i>) is less than \$1M.	6.50%
2. If unallocated business income (<i>Schedule B, line 30</i>) is equal to or greater than \$3M (regardless of the amount of allocated business income)	8.85%
3. If allocated business income (<i>Schedule B, line 32</i>) is equal to or greater than \$1.5M (regardless of the amount of unallocated business income)	8.85%
4. If unallocated business income (<i>Schedule B, line 30</i>) is equal to or greater than \$2M but less than \$3M and allocated business income (<i>Schedule B, line 32</i>) is less than \$1M, use unallocated formula	$6.50\% + (2.35\% \times \frac{\text{line 30} - 2,000,000}{1,000,000}) = \underline{\hspace{2cm}}\%$
5. If unallocated business income (<i>Schedule B, line 30</i>) is less than \$2M and allocated business income (<i>Schedule B, line 32</i>) is equal to or greater than \$1M but less than \$1.5M, use allocated formula	$6.50\% + (2.35\% \times \frac{\text{line 32} - 1,000,000}{500,000}) = \underline{\hspace{2cm}}\%$
6. If unallocated business income (<i>Schedule B, line 30</i>) is equal to or greater than \$2M but less than \$3M and allocated business income (<i>Schedule B, line 32</i>) is equal to or greater than \$1M but less than \$1.5M, compute tax rates using both formulas. Use the greater of the two computed tax rates.	$6.50\% + (2.35\% \times \frac{\text{line 30} - 2,000,000}{1,000,000}) = \underline{\hspace{2cm}}\%$ $6.50\% + (2.35\% \times \frac{\text{line 32} - 1,000,000}{500,000}) = \underline{\hspace{2cm}}\%$ Enter the greater of the two computed tax rates: <u> </u> %

TAX RATE COMPUTATION FOR QUALIFIED MANUFACTURING CORPORATIONS (*see instructions*)

7. If unallocated business income (<i>Schedule B, line 30</i>) is less than \$20M and allocated business income (<i>Schedule B, line 32</i>) is less than \$10M	4.425%
8. If unallocated business income (<i>Schedule B, line 30</i>) is equal to or greater than \$40M (regardless of the amount of allocated business income)	8.85%
9. If allocated business income (<i>Schedule B, line 32</i>) is equal to or greater than \$20M (regardless of the amount of unallocated business income)	8.85%
10. If unallocated business income (<i>Schedule B, line 30</i>) is equal to or greater than \$20M but less than \$40M and allocated business income (<i>Schedule B, line 32</i>) is less than \$10M, use unallocated formula	$4.425\% + (4.425\% \times \frac{\text{line 30} - 20,000,000}{20,000,000}) = \underline{\hspace{2cm}}\%$
11. If unallocated business income (<i>Schedule B, line 30</i>) is less than \$20M and allocated business income (<i>Schedule B, line 32</i>) is equal to or greater than \$10M but less than \$20M, use allocated formula	$4.425\% + (4.425\% \times \frac{\text{line 32} - 10,000,000}{10,000,000}) = \underline{\hspace{2cm}}\%$
12. If unallocated business income (<i>Schedule B, line 30</i>) is equal to or greater than \$20M but less than \$40M and allocated business income (<i>Schedule B, line 32</i>) is equal to or greater than \$10M but less than \$20M, compute tax rates using both formulas. Use the greater of the two computed tax rates	$4.425\% + (4.425\% \times \frac{\text{line 30} - 20,000,000}{20,000,000}) = \underline{\hspace{2cm}}\%$ $4.425\% + (4.425\% \times \frac{\text{line 32} - 10,000,000}{10,000,000}) = \underline{\hspace{2cm}}\%$ Enter the greater of the two computed tax rates: <u> </u> %

TAX RATE COMPUTATION FOR CERTAIN FINANCIAL CORPORATIONS (*see instructions*)

13. Financial Corporations as defined in Administrative Code Section 11-654(1)(e)(1)(i)	9.00%
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COMPOSITION OF PREPAYMENTS SCHEDULE

PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 14	DATE	AMOUNT	
A. Mandatory First Installment payment with Form NYC-300			
B. Payment with Declaration, Form NYC-400	03-15-2016	300,000	
C. Payment with Notice of Estimated Tax Due	06-15-2016	300,000	
D. Payment with Notice of Estimated Tax Due	09-15-2016	300,000	
E. Payment with extension, Form NYC-EXT	12-15-2016	300,000	
F. Overpayment from preceding year credited to this year			
G. TOTAL of A through F (enter on Schedule A, line 14)		1,200,000	

CERTIFICATION OF AN ELECTED OFFICER OF THE CORPORATION

I hereby certify that this return, including any accompanying rider, is, to the best of my knowledge and belief, true, correct and complete.

I authorize the Dept. of Finance to discuss this return with the preparer listed below. (See instructions)YES ☐

SIGN HERE	Signature of officer	Title COO	Date 04-14-2017	Firm's email address SSspade@Treefxr.com
	Preparer's signature	Preparer's printed name C Brown	Check if self-employed <input checked="" type="checkbox"/>	Preparer's Social Security Number or PTIN
PREPARER'S USE ONLY	C Brown, CPA	1 Fifth Ave, New York, NY	10014	Firm's Employer Identification Number
	▲ Firm's name (or yours, if self-employed)	▲ Address	▲ Zip Code	

MAILING INSTRUCTIONS

Attach copy of all pages of your federal tax return or pro forma federal tax return. The due date for the calendar year 2016 return is on or before April 18, 2017. For fiscal years beginning in 2016, file on or before the 15th day of the 4th month following the close of the fiscal year.

**ALL RETURNS EXCEPT
REFUND RETURNS**

NYC DEPARTMENT OF FINANCE
BUSINESS CORPORATION TAX
P.O. BOX 5564
BINGHAMTON, NY 13902-5564

**REMITTANCES
PAY ONLINE WITH FORM NYC-200V
AT NYC.GOV/ESERVICES**

OR
Mail Payment and Form NYC-200V ONLY to:
NYC DEPARTMENT OF FINANCE
P.O. BOX 3933
NEW YORK, NY 10008-3933

**RETURNS CLAIMING
REFUNDS**

NYC DEPARTMENT OF FINANCE
BUSINESS CORPORATION TAX
P.O. BOX 5563
BINGHAMTON, NY 13902-5563



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INVESTMENT AND OTHER EXEMPT
INCOME AND INVESTMENT CAPITAL

You MUST attach this form to Form NYC-2 or NYC-2A if you have any entries on Form NYC-2 or NYC-2A, Schedule B, line 25, 27 or 29 or Schedule D, line 1,2,3 or 5

Name	Employer Identification Number
TREE 2016 COR TC FOUR	00 - 00000009

SCHEDULE A - 40% safe harbor election (see instructions)

1. If making the election to reduce your gross investment income and gross other exempt income (other than gross exempt unitary insurance or utility dividends) by 40% in lieu of direct or indirect attribution, mark an X in the box (see instructions).....1. ☐

SCHEDULE B - Other exempt income (see instructions)**Part 1 - Gross exempt controlled foreign corporation (CFC) income, gross exempt unitary corporation dividends, and 40% safe harbor reduction**

1. Gross exempt CFC income (do not enter less than zero)	1.		
2. Gross exempt unitary corporation dividends (do not enter less than zero)	2.		
3. Add lines 1 and 2 (if safe harbor election is made, complete lines 4 and 5; otherwise, skip to Part 2)	3.		
4. 40% safe harbor reduction (if safe harbor election is made, multiply line 3 by 40%; see instructions)....	4.		
5. Exempt CFC income and exempt unitary corporation dividends after safe harbor reduction (subtract line 4 from line 3; do not complete Parts 3, 4, or 5 below)	5.		

Part 2 - Gross exempt unitary insurance or utility dividends and deductions attributable to gross exempt unitary insurance and utility dividends

6. Gross exempt unitary insurance or utility dividends	6.		
7. Interest deductions directly attributable to gross exempt unitary insurance or utility dividends	7.		
8. Interest deductions indirectly attributable to gross exempt unitary insurance or utility dividends	8.		
9. Total interest deductions attributable to gross exempt unitary insurance or utility dividends (add lines 7 and 8)...	9.		
10. Exempt unitary insurance or utility dividends (if line 9 is less than line 6, subtract line 9 from line 6; otherwise enter 0) 10.	10.		
11. Excess interest deductions attributable to gross exempt unitary insurance or utility dividends (if line 9 is more than line 6, subtract line 6 from line 9; otherwise enter 0)	11.		

Part 3 - Deductions attributable to gross exempt CFC income - only if safe harbor election is not made (see instructions)

12. Interest deductions directly attributable to gross exempt CFC income	12.		
13. Interest deductions indirectly attributable to gross exempt CFC income	13.		
14. Total interest deductions attributable to gross exempt CFC income (add lines 12 and 13)	14.		

Part 4 - Deductions attributable to gross exempt unitary corporation dividends - only if safe harbor election is not made (see instructions)

15. Interest deductions directly attributable to gross exempt unitary corporation dividends	15.		
16. Interest deductions indirectly attributable to gross exempt unitary corporation dividends	16.		
17. Total interest deductions attributable to gross exempt unitary corporation dividends (add lines 15 and 16) .	17.		

Part 5 - Total other exempt income and excess deductions attributable - only if safe harbor election is not made

18. Total gross other exempt income (add lines 3 and 6)	18.		
19. Interest deductions attributable to gross other exempt income (add lines 9, 14, and 17)	19.		
20. Other exempt income (if line 19 is less than line 18, subtract line 19 from line 18; otherwise, enter 0)	20.		
21. Excess interest deductions attributable to gross other exempt income (if line 19 is more than line 18, subtract line 18 from line 19; otherwise, enter 0)	21.		

Part 6 - Total other exempt income and excess deductions attributable - only if safe harbor election is made

22. Add lines 5 and 10	22.		
23. Excess interest deductions attributable to gross exempt unitary insurance or utility dividends (from line 11) .	23.		
24. Other exempt income (if line 23 is less than line 22, subtract line 23 from line 22; otherwise, enter 0) ...	24.		
25. Excess interest deductions attributable to gross exempt income (if line 23 is more than line 22, subtract line 22 from line 23; otherwise enter 0)	25.		

SCHEDULE B continued - Other exempt income (see instructions)**Part 7 - Entire net income (ENI) limitation on other exempt income**

26. ENI (from Form NYC-2 or NYC-2A, Schedule B, line 24)	26.	28,323,743	
27. Other exempt income (if the safe harbor election is not made, enter the amount from line 20; if the safe harbor election is made, enter the amount from line 24) 27.	0		
28. Total other exempt income allowed after ENI limitation (enter the lesser of line 26 or line 27; if zero or less, enter 0)	28.	0	
29. Remaining ENI limitation (subtract line 28 from line 26; if zero or less, enter 0)	29.	28,323,743	

SCHEDULE C - Investment income (see instructions)**Part 1 - 8% limitation on gross investment income (see instructions)**

1. ENI (from Form NYC-2 or NYC-2A, Schedule B, line 24)	1.	28,323,743	
2. 8% of ENI (multiply line 1 by 8% (.08); do not enter less than zero)	2.	2,265,899	
3. Gross investment income from investments generating income not apportionable to New York under the U.S. Constitution. 3.			
4. 8% limitation on gross investment income (enter the greater of line 2 or line 3)	4.	2,265,899	
5. Remaining 8% limitation (subtract line 3 from line 4; if zero or less, enter 0)	5.	2,265,899	
6. Dividend income from investment capital from stocks actually held more than one year ..6.	500,000		
7. Net capital gains in excess of losses from investment capital from stocks actually held more than one year	400,000		
8. Add lines 6 and 7	8.	900,000	
9. Gross investment income from stocks actually held more than one year after 8% limitation (enter the lesser of line 5 or line 8)	9.	900,000	
10. Remaining balance of 8% limitation on gross investment income (subtract line 9 from line 5; if zero or less, enter 0)	10.	1,365,899	
11. Dividend income from investment capital from stocks presumed held more than one year 11.	100,000		
12. Gross investment income from stocks presumed held more than one year after 8% limitation (enter the lesser of line 10 or line 11)	12.	100,000	
13. Total gross investment income (add lines 3, 9 and 12)	13.	1,000,000	

Part 2 - 40% safe harbor reduction for gross investment income (see instructions)

14. 40% safe harbor reduction (if the safe harbor election is made, multiply line 13 by 40%; see instructions) ... 14.	400,000	
15. Investment income after safe harbor reduction (subtract line 14 from line 13; skip Part 3 below and continue with Part 4)	15.	600,000

Part 3 - Deductions attributable to investment capital to gross investment income - only if the safe harbor election is **not made (see instructions)**

16. Interest deductions directly attributable to investment capital or to gross investment income	16.		
17. Interest deductions indirectly attributable to investment capital or to gross investment income	17.		
18. Total interest deductions attributable to investment capital or to gross investment income (add lines 16 and 17) . 18.			
19. Investment income (if line 18 is less than line 13, subtract line 18 from line 13; otherwise, enter 0)	19.		
20. Excess interest deductions attributable to investment capital or to gross investment income (if line 18 is more than line 13, subtract line 13 from line 18; otherwise enter 0)	20.		

Part 4 - Total investment income and excess deductions attributable

21. Investment income (if the safe harbor election is made, enter the amount from line 15; if the safe harbor election is not made, enter the amount from line 19)	21.	600,000	
22. Excess interest deductions attributable to investment capital or to gross investment income (if the safe harbor election is made, enter 0; if the safe harbor election is not made, enter the amount from line 20) . 22.			

Part 5 - ENI limitation on investment income

23. Total investment income allowed after ENI limitation (enter the lesser of line 21 or Schedule B, line 29)	23.	600,000	
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SCHEDULE D - Total investment and other exempt income and excess interest deductions attributable

1. Total investment and other exempt income (add Schedule B, line 28 and Schedule C, line 23; enter here and on Form NYC-2 or NYC-2A, Schedule B, line 25).....1.		
2. Total excess interest deductions attributable to gross investment income, investment capital, and gross other exempt income (add Schedule C, line 22, and either Schedule B, line 21 (if the safe harbor election is not made) or Schedule B, line 25 (if the safe harbor election is made); enter here and on NYC-2 or NYC-2A, Schedule B, line 27).....2.		

SCHEDULE E - Investment capital (see instructions)**Part 1 - Investment capital that generates income claimed not apportionable to New York under the U. S. Constitution**

Description of asset (identify each asset, and enter number of shares (if applicable) and date acquired here; for each asset complete columns D through H on the corresponding lines below)

Item	A Description of asset	B Number of shares acquired, if applicable	C Date acquired	D Number of shares sold, if applicable	E Date sold	F Average FMV reported	G Liabilities attributable	H Net average FMV
A								
B								
C								
D								
E								
F								
Total from additional sheet(s)								
1.	Total columns F, G and H; enter here and on Form NYC-2 or NYC-2A, Schedule D, line 11.							

Part 2 - Investment capital - stocks actually held more than one year

Description of investment (identify each investment, and enter number of shares and date acquired here; for each investment complete columns D through H on the corresponding lines below)

Item	A Name/CUSIP/CINS/lot number	B Number of shares acquired	C Date acquired	D Number of shares sold	E Date sold	F Average FMV reported	G Liabilities attributable	H Net average FMV
A	ABC Inc	100,000	01/01/13			7,500,000	250,000	7,250,000
B	XYZ Inc	50,000	01/01/14	10,000	06/30/2016	5,000,000	400,000	4,600,000
C								
D								
E								
F								
Total from additional sheet(s)								
2.	Total columns F, G and H; enter here and on Form NYC-2 or NYC-2A, Schedule D, line 22.					12,500,000	650,000	11,850,000

Part 3 - Investment capital - stocks presumed held more than one year

Description of investment (identify each investment, and enter number of shares and date acquired here; for each investment complete columns D through H on the corresponding lines below)

Item	A Name/CUSIP/CINS/lot number	B Number of shares acquired	C Date acquired	D Number of shares sold	E Date sold	F Average FMV reported	G Liabilities attributable	H Net average FMV
A	LMS Inc	10,000	07/01/2016			1,000,000	250,000	750,000
B								
C								
D								
E								
F								
Total from additional sheet(s)								
3.	Total columns F, G and H; enter here and on Form NYC-2 or NYC-2A, Schedule D, line 33.					1,000,000	250,000	750,000

Part 4 - Total Investment capital

4.	Total of all investment capital (add lines 1, 2 and 3 in columns F, G and H).....4.					13,500,000	900,000	12,600,000
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SCHEDULE F - Current year addback of prior year presumed investment capital and investment income (see instructions)

- A. If you have prior year presumed investment capital that failed to meet the holding period presumption, and if you amended your prior year return to reflect the fact that the stock was **not** investment capital (and that any related income was not investment income), mark an **X** in the box (if you marked this box, do not complete Parts 1 and 2 below)A. ☐

Part 1 - Addback of prior year presumed investment capital for stocks that did not meet the holding period requirement (see instructions)								
Description of investment (identify each investment, and enter number of shares and date acquired here; for each investment complete columns D through H on the corresponding lines below)								
Item	A Name/CUSIP/CINS/lot number	B Number of shares acquired	C Date acquired	D Number of shares sold	E Date sold	F Average FMV, as previously reported	G Liabilities attributable, as previously reported	H Net average FMV, as previously reported
A								
B								
C								
D								
E								
F								
Total from additional sheet(s)								
1. Total columns F, G and H; enter here and on Form NYC-2 or NYC-2A, Schedule D, line 51.								

Part 2 - Addback of prior year presumed investment income for stocks that did not meet holding period requirement (see instructions)		
2. Prior year presumed gross investment income after the 8% limitation for stocks presumed in the prior year to be held more than one year that failed to meet the holding period presumption (see instructions)2.		
3. If the safe harbor election was made on the prior year return, multiply line 2 by 40% (.40) and enter the result; if the safe harbor election was not made on the prior year return, enter the amount of interest deductions directly and indirectly attributable on the prior year return to the specific stocks listed in Part 1 above or to the prior year income from those stocks shown on line 2 above (see instructions)..... 3.		
4. Prior year presumed investment income from stocks presumed in the prior year to be held more than one year that failed to meet the holding period presumption (subtract line 3 from line 2; if zero or less, enter 0) 4.		
5. Maximum addback based on prior year limitations (enter the amount from prior year Form NYC-2.1, Schedule C, line 12).....5.		
6. Addback of prior year presumed investment income for stocks not held more than one year (Enter the lesser of line 4 or 5; enter here and on Form NYC-2 or NYC-2A, Schedule B, line 29. If zero or less, enter 0)6.		




**PRIOR NET OPERATING LOSS
CONVERSION (PNOLC) SUBTRACTION**

You MUST attach this form to Form NYC-2 or NYC-2A for each tax period for which you or any member of the combined group claim a PNOLC subtraction or carry a PNOLC subtraction balance

Legal name of corporation TREE 2016 COR TC FOUR	Employer Identification Number <div style="display: flex; align-items: center;"> <div style="border: 1px solid black; padding: 2px 5px; margin-right: 5px;">0</div> <div style="border: 1px solid black; padding: 2px 5px; margin-right: 5px;">0</div> <div style="margin: 0 5px;">=</div> <div style="border: 1px solid black; padding: 2px 5px; margin-right: 5px;">0</div> <div style="border: 1px solid black; padding: 2px 5px; margin-right: 5px;">0</div> <div style="border: 1px solid black; padding: 2px 5px; margin-right: 5px;">0</div> <div style="border: 1px solid black; padding: 2px 5px; margin-right: 5px;">0</div> <div style="border: 1px solid black; padding: 2px 5px; margin-right: 5px;">0</div> <div style="border: 1px solid black; padding: 2px 5px; margin-right: 5px;">0</div> <div style="border: 1px solid black; padding: 2px 5px; margin-right: 5px;">9</div> </div>
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- A. If you are making the 50% PNOLC subtraction election, mark an **X** in the box (see instructions).....A. ☐
- B. **NYC-2A filers:** Enter the total number of members in the combined group in the current tax period (see instructions)..B.

SCHEDULE A - PNOLC subtraction pool detail and tax period allotment (see instructions)
Part 1 – (see instructions)

- | | | |
|--|----|---|
| 1. Unabsorbed net operating loss (UNOL)..... | 1. | |
| 2. Base year business allocation percentage (BAP) | 2. | % |
| 3. Base year tax rate | 3. | % |
| 4. Tax value of UNOL (multiply line 1 by line 2 by line 3) | 4. | |
| 5. PNOLC subtraction pool (divide line 4 by 8.85% or 9.0% (0.0885 or 0.09))..... | 5. | |

Part 2 – All filers: Complete all information for each tax period. **NYC-2A filers:** Enter all requested information in each column for each combined member that was in the group for the tax period. (see instructions)

A			B	C	D	E	F	G	H
NYC-2 filers or NYC-2A combined members			Base year end date	Tax period count	UNOL	PNOLC subtraction pool	PNOLC subtraction allotment %	Tax period PNOLC subtraction allotment (column E X column F)	Remaining PNOLC subtraction pool [column E - (column C X column G)]
	Name	EIN							
A	TREE 2016 COR TC TWO	00-0000009	12/31/2014	2	500,000	325,000	10%	32,500	260,000
B									
C									
D									
E									
F									
G									
H									
Totals from attached sheet(s).....									
1.	Totals								

SCHEDULE B - Overall limitation on PNOLC subtraction (see instructions)

- | | | |
|---|----|------------|
| 1. Allocated business income after addback for the current tax period (from Form NYC-2 or NYC-2A, Schedule B, line 32; if zero or less, enter 0 on line 5) | 1. | 15,566,882 |
| 2. Multiply line 1 by your appropriate business income base tax rate for the current tax period from Schedule H Determination of Tax Rate in Form NYC-2 or NYC-2A (round the result up to the next highest whole dollar)..... | 2. | 1,377,669 |
| 3. Greater of the capital base tax or the minimum tax for the current tax period (from Form NYC-2 or NYC-2A, Schedule A, line 2 or 3)..... | 3. | 38,694 |
| 4. Subtract line 3 from line 2 (if zero or less, enter 0)..... | 4. | 1,338,975 |
| 5. Maximum amount of the PNOLC subtraction to be deducted in the current tax period (if line 4 is zero, enter 0; otherwise divide line 4 by the same business income base tax rate used for line 2) | 5. | 151,297 |

SCHEDULE C - Computation of PNOLC subtraction used and unused amount carried forward (see instructions)

1.	Tax period PNOLC subtraction allotment (from Schedule A, Part 2, line 1, column G).....1.		32,500	
2.	Unused PNOLC subtraction carried forward from prior tax period (see instructions) 2.		0	
2a.	Amount included on line 2 that is a carryforward from entities using the 50% election; if none, enter 0 2a.			
3.	PNOLC subtraction available for use this tax period (add lines 1 and 2) 3.		32,500	
3a.	Amount included on line 3 from entities using the 50% election; if none, enter 0 3a.			
4.	PNOLC subtraction used in the current tax period (see instructions)..... 4.		32,500	
4a.	Amount included on line 4 from entities using the 50% election; if none, enter 0 4a.			
5.	Unused PNOLC subtraction to be carried forward to future tax periods (subtract line 4 from line 3)5.		0	
5a.	Amount included on line 5 from entities using the 50% election; if none, enter 0 5a.			
6.	Remaining PNOLC subtraction pool (from Schedule A, Part 2, line 1, column H)6.		260,000	
7.	Unexhausted PNOLC subtraction (add lines 5 and 6)7.		260,000	





You MUST attach this form to Form NYC-2 or NYC-2A each tax year

Name	Employer Identification Number
TREE 2016 COR TC FOUR	00-0000009

- | | | | | |
|----|--|----|------------|--|
| 1. | Multiply Form NYC-2 or NYC-2A, Schedule B, line 34, by your appropriate business income base tax rate for the current year from Schedule H, Determination of Tax Rate in Form NYC-2 or NYC-2A, (see instructions)..... | 1. | 1,374,793 | |
| 2. | Enter the greater of the capital base tax or the minimum tax for the current tax year (from Form NYC-2 or NYC-2A, Schedule A, line 2 or 3)..... | 2. | 92,381 | |
| 3. | Subtract line 2 from line 1 (see instructions)..... | 3. | 1,285,288 | |
| 4. | Maximum amount of the NOLD to be deducted in the current tax year (divide line 3 by the same business income base tax rate used for line 1)..... | 4. | 14,523,028 | |
| 5. | Balance of net operating losses incurred in tax years beginning on or after January 1, 2015, not previously used or expired | 5. | 0 | |
| 6. | NOLD to be used in the current tax year (Enter the lesser of line 4 or line 5. Enter here and on Form NYC-2 or NYC-2A, Schedule B, line 35) | 6. | 0 | |
| 7. | Unused NOLD to be carried forward to future tax years (subtract line 6 from line 5)..... | 7. | 0 | |

SCHEDULE A - Table of allocated business income or loss (see instructions)[illegible]



COMPUTATION OF RECEIPTS FACTOR

You MUST attach this form to Form NYC-2 or NYC-2A if you have ANY entries on Form NYC-2 or NYC-2A, Schedule F, line 2a

Name	Employer Identification Number
TREE 2016 COR TC FOUR	00 - 0000009

	COLUMN A - NEW YORK CITY	COLUMN B - EVERYWHERE
Section 11-654.2(2)		
1. Sales of tangible personal property 1.	100,000,000	1. 150,000,000
2. Sales of electricity 2.		2.
3. Net gains from sales of real property 3.	25,000,000	3. 50,000,000
Section 11-654.2(3)		
4. Rentals of real and tangible personal property 4.	25,000,000	4. 50,000,000
5. Royalties from patents, copyrights, trademarks, and similar intangible personal property 5.	25,000,000	5. 50,000,000
6. Sales of rights for certain closed-circuit and cable TV transmissions of an event 6.		6.
Section 11-654.2(4)		
7. Sale, licensing, or granting access to digital products 7.		7.
Section 11-654.2(5)(a)(1) Fixed percentage method for qualified financial instruments (QFIs)		
8. To make this irrevocable election, check Yes; otherwise, check No, (see instructions) <input type="checkbox"/> YES <input type="checkbox"/> NO		
Section 11-654.2(5)(a)(2) Mark an X in each box that is applicable (see line 8 instructions)		
Section 11-654.2(5)(a)(2)(i)		
9. Interest from loans secured by real property 9.	5,926,000	9. 10,000,000
10. Net gains from sales of loans secured by real property 10.	8,000,000	10. 12,250,000
11. Interest from loans not secured by real property (QFI <input type="checkbox"/>) 11.		11.
12. Net gains from sales of loans not secured by real property (QFI <input type="checkbox"/>) 12.		12.
Section 11-654.2(5)(a)(2)(ii) (QFI <input type="checkbox"/>)		
13. Interest from federal debt 13.		13.
14. Net gains from federal debt 14.		14.
15. Interest from debt of NYS or its political subdivisions, including NYC 15.		15.
16. Net gains from debt of NYS or its political subdivisions, including NYC 16.	10,250,000	16. 25,500,000
17. Interest from debt of other states or their political subdivisions 17.		17.
18. Net gains from debt of other states or their political subdivisions 18.		18.
Section 11-654.2(5)(a)(2)(iii) (QFI <input type="checkbox"/>)		
19. Interest from asset-backed securities and other government agency debt 19.		19.
20. Net gains from government agency debt or asset-backed securities sold through an exchange 20.		20.
21. Net gains from all other asset-backed securities 21.		21.
Section 11-654.2(5)(a)(2)(iv) (QFI <input checked="" type="checkbox"/>)		
22. Interest from corporate bonds 22.		22.
23. Net gains from corporate bonds sold through broker/dealer or licensed exchange 23.	60,000	23. 750,000
24. Net gains from other corporate bonds 24.		24.
Section 11-654.2(5)(a)(2)(v)		
25. Net interest from reverse repurchase or securities borrowing agreements 25.		25.
Section 11-654.2(5)(a)(2)(vi)		
26. Net interest from federal funds 26.		26.
Section 11-654.2(5)(a)(2)(ix) (QFI <input type="checkbox"/>)		
27. Net income from sales of physical commodities 27.		27.
Section 11-654.2(5)(a)(2)(x) (QFI <input type="checkbox"/>)		
28. Marked to market net gains 28.		28.
Section 11-654.2(5)(a)(2)(viii) (QFI <input checked="" type="checkbox"/>)		
29. Interest from other financial instruments 29.	64,000	29. 800,000
30. Net gains and other income from other financial instruments 30.		30.

		COLUMN A - NEW YORK CITY		COLUMN B - EVERYWHERE	
Section 11-654.2(5)(b)					
31. Brokerage commissions	31.			31.	
32. Margin interest earned on behalf of brokerage accounts	32.			32.	
33. Fees for advisory services for underwriting or management of underwriting	33.			33.	
34. Receipts from primary spread of selling concessions	34.			34.	
35. Receipts from account maintenance fees.....	35.			35.	
36. Fees for management or advisory services.....	36.	700,000		36.	700,000
37. Interest from an affiliated corporation	37.			37.	
Section 11-654.2(5)(c)					
38. Interest, fees, and penalties from credit cards	38.			38.	
39. Service charges and fees from credit cards	39.			39.	
40. Receipts from merchant discounts	40.			40.	
41. Receipts from credit card authorizations and settlement processing	41.			41.	
42. Other credit card processing receipts	42.			42.	
Section 11-654.2(5)(d)					
43. Receipts from certain services to investment companies.....	43.			43.	
Section 11-654.2(6)					
44. Receipts from railroad and trucking business.....	44.			44.	
Section 11-654.2(12)					
45. Receipts from the operation of vessels	45.			45.	
Section 11-654.2(7)					
46. Receipts from air freight forwarding.....	46.			46.	
47. Receipts from other aviation services.....	47.			47.	
Section 11-654.2(8)					
48. Advertising in newspapers or periodicals	48.			48.	
49. Advertising on television or radio.....	49.			49.	
50. Advertising via other means	50.			50.	
Section 11-654.2(9)					
51. Transportation or transmission of gas through pipes	51.			51.	
Section 11-654.2(10)					
52. Receipts from other services/activities not specified	52.			52.	
Section 11-654.2(11)					
53. Discretionary adjustments.....	53.			53.	
Total receipts					
54. Total of columns A and B, pages 1 and 2, lines 1 through 53. Enter here and on NYC-2 or NYC-2A/BC, Schedule F, line 2a, column A and line 2a, column B.	54.	200,000,000		54.	350,000,000



DEPRECIATION ADJUSTMENTS FOR CERTAIN POST 9/10/01 PROPERTY

 For CALENDAR YEAR 2016 or FISCAL YEAR beginning _____ and ending _____

Name (Print or Type)

TREE 2016 COR TC FOUR

EMPLOYER IDENTIFICATION NUMBER

00 - 00000009

OR

SOCIAL SECURITY NUMBER

- - - - - - - - - -

- ▲ Federal Form 4562 must accompany this form.
- ▲ This schedule must be attached to your applicable New York City tax return. See instructions.
- ▲ Use Schedule A2 to report modifications to the deductions for certain sport utility vehicles, not Schedule A1. See instructions.

SCHEDULE A1		Computation of allowable New York City depreciation for current year						Attach rider if necessary
A Description of Property	B Class of Property	C Date Placed in Service: mm-dd-yy	D Cost or Other Basis	E Accumulated NYC Depreciation Taken in Prior Years	F Federal Depreciation	G Method of Figuring NYC Depreciation	H Life or Rate	I Allowable New York City Depreciation
Computer Equipment	3	01-01-2015	63,750	12,750	17,000	S/L	5	12,750
1a. Total columns D, E, F, and I.....			63,750	12,750	17,000			12,750

Enter total of columns F and I on line 4 and line 5 of Schedule C below. (See instructions on back.)

SCHEDULE A2		Computation of NYC deductions for current year for sport utility vehicles						Attach rider if necessary
A Description of Property	B Class of Property	C Date Placed in Service: mm-dd-yy	D Cost or Other Basis	E Accumulated NYC Deductions Taken in Prior Years	F Federal Depreciation and Section 179 Deductions	G Method of Figuring NYC Depreciation	H Life or Rate	I Total Allowable New York City Deductions
1b. Total columns D, E, F, and I.....								

SCHEDULE B		Disposition adjustment				Attach rider if necessary	
For each item of property listed below, determine the difference between federal and New York City deductions used in the computation of federal and New York City taxable income in prior years.							
▲ If federal deduction exceeds New York City deduction, subtract column E from column D and enter in column F.							
▲ If New York City deduction exceeds federal, subtract column D from column E and enter in column G.							
A	B	C	D	E	F	G	
Description of Property	Class of Property (ACRS)	Date Placed in Service: mm-dd-yy	Total Federal Depreciation Taken	Total NYC Depreciation Taken	Adjustment (D minus E)	Adjustment (E minus D)	
2. Total excess federal deductions over NYC deductions (see instructions)							
3. Total excess NYC deductions over federal deductions (see instructions)							

SCHEDULE C			Computation of adjustments to New York City income	
		A. Federal	B. New York City	
4. Enter amount from Schedule A1, line 1a, column F	4.	17,000		
5. Enter amount from Schedule A1, line 1a, column I	5.		12,750	
6a. Enter amount from Schedule A2, line 1b, Column F	6a.			
6b. Enter amount from Schedule A2, line 1b, Column I	6b.			
7a. Enter amount from Schedule B, line 2.....	7a.			
7b. Enter amount from Schedule B, line 3.....	7b.			
8. Totals: column A, lines 4, 6a and 7b; column B, lines 5, 6b and 7a.	8.	17,000	12,750	

Enter the amount on line 8, column A, as an addition and the amount on line 8, column B, as a deduction on the applicable New York City return. (See instr.)

GENERAL INFORMATION

The Job Creation and Worker Assistance Act of 2002, P.L. 107-147, (the "Act") allows taxpayers an additional 30 percent depreciation deduction in the first year "qualified property" is placed in service. The Act allows a similar additional 30 percent first-year depreciation deduction for "qualified New York Liberty Zone property" and allows "qualified New York Liberty Zone leasehold improvements" to be depreciated over a five-year period using a straight-line method. The Act also allows an additional first-year expense deduction of up to \$35,000 for "qualified New York Liberty Zone property" under IRC §179 in addition to the otherwise allowable deduction. The Jobs and Growth Tax Relief Reconciliation Act of 2003, P.L. 108-27, (the "2003 Act") increased the first year federal depreciation deduction for certain qualified property to 50%.

The New York Liberty Zone generally encompasses an area of the borough of Manhattan below Canal Street. "Qualified property" (as defined in IRC §168(k)(2)) generally includes certain personal property acquired after September 10, 2001 and before January 1, 2005 and placed in service after September 10, 2001 and before January 1, 2005 or 2006 in certain circumstances. The 2003 Act modified the definition of "qualified property" to provide that to qualify for the 50% deduction, the property must be acquired after May 5, 2003 and before January 1, 2005 and placed into service before January 1, 2005 or 2006 in certain circumstances. "Qualified New York Liberty Zone property" (as defined in IRC §1400L(b)(2)) generally includes the same types of personal property if used substantially in the New York Liberty Zone in connection with the active conduct of a trade or business in the New York Liberty Zone where the original use began with the taxpayer in the Liberty Zone after September 10, 2001. It also includes certain real prop-



Business Corporation Tax Test Case Five

Begins on the next page

Taxpayer name	RMNI 2016 COR TC FIVE
EIN	00-0000600
Primary Form	NYC-300
Associated Form(s)	None
Attachments	None
Purpose of test	Completion of new form NYC-300 Mandatory First Installment for COR returns
Other instructions	None

**MANDATORY FIRST INSTALLMENT (MFI)
BY BUSINESS C CORPORATIONS**
2017

For CALENDAR YEAR 2017 or FISCAL YEAR beginning _____, 2017 and ending _____, _____

Print or Type:

Name (If combined filer, give name of designated agent) See Instructions RMNI 2016 COR TC SEVEN		Name Change <input type="checkbox"/>	Taxpayer's Email Address JDoe@RMNI.com	
In Care of John Doe			EMPLOYER IDENTIFICATION NUMBER 00 - 00000600	
Address (number and street) 59 Maiden Lane		Address Change <input type="checkbox"/>	BUSINESS CODE NUMBER AS PER FEDERAL RETURN <div style="border: 1px solid black; width: 100px; height: 20px;"></div>	
City and State New York, NY	Zip Code 10039	Country (if not US)		
Business telephone number 212-555-1212		Person to contact John Doe		

Business C Corporations only. Filing form: NYC-2, NYC-2A, NYC-2S
COMPUTATION OF MANDATORY FIRST INSTALLMENT

A. Payment		Payment Amount	
Amount included with form - Make payable to: <i>NYC Department of Finance</i>A.		150,000	
1. C Corporation tax from the second preceding year	1.	800,000	
2. First installment for upcoming year	2.	200,000	
3. Credits from prior year	3.	50,000	
4. Amount due (line 2 less line 3)	4.	150,000	

**MAILING
INSTRUCTIONS:**
MAIL FORM TO:
 NYC DEPARTMENT OF FINANCE
 P.O. BOX 3929
 NEW YORK, NY 10008-3929

 Make remittance payable to the order of:
NYC DEPARTMENT OF FINANCE
 Payment must be made in U.S.dollars,
 drawn on a U.S. bank.

 To receive proper credit, you must
 enter your correct Employer Identification Number on your declaration
 and remittance.

KEEP A COPY OF THIS FORM FOR YOUR RECORDS. SEE INSTRUCTIONS ON PAGE 2.
ELECTRONIC FILING

Register for electronic filing. It is an easy, secure and convenient way to file a declaration and an extension and pay taxes on-line.

 For more information log on to **NYC.gov/eservices**